

Internal
Revenue
Service

2001

Data Book

October 1, 2000
to September 30, 2001



Department of the Treasury

Department of the Treasury
Internal Revenue Service

Charles O. Rossotti
Commissioner

Bob Wenzel
Deputy Commissioner

David A. Mader
Assistant Deputy
Commissioner

Mark J. Mazur
Director, Research
Analysis and Statistics

Thomas B. Petska
Director, Statistics
of Income Division

Michael Alexander
Acting Chief,
Special Studies Branch

Beth Kilss
Chief, Statistical
Data Section

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Internal Revenue Service Data Book 2001

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2001—October 1, 2000, through September 30, 2001. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

Suggested Citation

Internal Revenue Service
Data Book 2001
Publication 55B
Washington, DC, 2002

For sale by the
Superintendent of Documents
P.O. Box 371954
Pittsburgh, PA 15250-7954

Contents

Foreword	2
List of Statistical Tables	4
Statistical Tables	6
Notes and Footnotes to Statistical Tables	34
Principal Officers of the Internal Revenue Service	50
Principal Officers of the IRS Office of Chief Counsel	53
Commissioners of Internal Revenue	54
Chief Counsels for the Internal Revenue Service	55
Internal Revenue Service Organization	56

Foreword

The *IRS Data Book* for Fiscal Year 2001 is the first annual report to present a full year of data under the new organizational structure mandated by the IRS Restructuring and Reform Act of 1998 (RRA98). Traditional data once organized by Internal Revenue Region and District are now organized into four “business” units, each serving taxpayers with similar needs rather than similar geography. This is also in keeping with the new organizational mandate to place greater emphasis on improved customer service, more effective compliance, and greater overall efficiency.

In collecting \$2.0 trillion in tax revenue and dealing with more Americans than any other institution, the new IRS under Commissioner Charles O. Rossotti has taken the example of private industry with fewer managerial layers, clearer lines of responsibility, and balanced measures of performance tied to agency goals. To support this business approach, the IRS is committed to upgrade its technology through centralized management, uniform standards, and partnerships between business units, technology professionals, and outside contractors. The current report reflects many of these ongoing innovations, as well as revised organizational nomenclature. The new organization effective on the first day of Fiscal Year 2001 is also reflected in the lists and chart on IRS structure and administration presented at the back of this report.

The General Accounting Office rendered an “unqualified” or clean opinion on the IRS’s FY 2000 and FY 2001 combined financial statements. For FY 2001, this means that the IRS could properly account for over \$2.1 trillion in revenues collected and over \$250 billion in refunds. As 98 percent of the revenues collected were paid without active IRS intervention, it is clear that we are coming ever closer to achieving the main objective of our agency’s Mission Statement to help America’s taxpayers understand and meet their tax responsibilities.

Contents and Copy Preparation

Tables in this report represent compilations and accompanying footnotes provided by various IRS divisions to the Statistics of Income (SOI) Division. SOI provided additional review and prepublication processing. Changes resulting from this review were coordinated with the originating offices, which are responsible for data consistency and accuracy and technical explanations.

The tables are grouped according to the following categories: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and enforcement activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); penalties (Table 26); Chief Counsel activities (Tables 27-28); administrative costs and personnel summaries (Tables 29-32).

For this combined, cooperative effort, the SOI Division is indebted to the IRS offices and divisions that provided data. Questions on the data by users should be referred to the originating offices, identified at the end of the notes and footnotes to each table.

Acknowledgments

Statistics of Income Division

Managing Editors

David Jordan

Ruth Schwartz

Layout Editors

Lisa Smith

Dorothy Wallace

Technical Editors

James Dalton

James Hobbs

Robert Wilson (contractor)

Other Internal Revenue Service Offices

Principal Coordinators

Appeals

Howard T. Levy

Research, Analysis, and Statistics

Melissa Kovalick

Chief Counsel

Sharon E. Reynolds

Small Business and Self-Employed

Catherine A. LaBille

Chenoki C. Pervard

Van L. Richins

Chief Financial Officer

Eunita M. Davis

Dru E. Gahagan

Ron J. Jones

Charles Leach

Tax Exempt and Government Entities

Jeffrey S. Wallbaum

Criminal Investigation

Patty Capozoli

Taxpayer Advocate

Claudia H. Calissie

Office of the Deputy Commissioner

Gary M. Doniger

Wage and Investment

J.C. Garnish

Donald E. Wilt

Equal Employment Opportunity and Diversity

Patreece Jones-Brown

The IRS Data Book Online

The *IRS Data Book* tables for the current year and 6 previous years may be found on the IRS Internet site. The World Wide Web address is:

<http://www.irs.gov>

From our website, click on *Tax Stats* in the upper left-hand corner.

List of Statistical Tables

	Page
Table 1. —Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2000 and 2001	6
Table 2. —Summary of Number of Returns, by Type of Return, Fiscal Years 2000 and 2001	6
Table 3. —Number of Returns Filed, by Type of Return and State	7
Table 4. —Number of Individual Income Tax Returns Filed Electronically and Accepted, by State	9
Table 5. —Selected Information from Returns Filed	10
Table 6. —Internal Revenue Gross Collections, by State	11
Table 7. —Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1972-2001	12
Table 8. —Number of Internal Revenue Refunds Issued, by State	13
Table 9. —Amount of Internal Revenue Refunds, Including Interest, by State	14
Table 10. —Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return	15
Table 11. —Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return	17
Table 12. —Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return.....	18
Table 13. —Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return	19
Table 14. —Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination	20
Table 15. —Returns of Tax-Exempt Organizations and Employee Plans Examined, by Type of Return	20
Table 16. —Delinquent Collection Activities, Fiscal Years 2000 and 2001	21

	Page
Table 17. —Appeals Workload, by Status and Source	21
Table 18. —Criminal Investigation Program, by Status or Disposition	22
Table 19. —Employee Plans and Tax-Exempt Organizations: Guidance and Closings	22
Table 20. —Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan.....	22
Table 21. —Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section	23
Table 22. —Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1998-2001	24
Table 23. —Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program	25
Table 24. —Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues	26
Table 25. —Information Reporting Program	26
Table 26. —Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax.....	27
Table 27. —Chief Counsel Workload, by Office and Type of Case or Activity	28
Table 28. —Chief Counsel Workload: Tax Litigation, by Type of Case	30
Table 29. —Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2000 and 2001	31
Table 30. —Internal Revenue Costs, Collections, Personnel, and U.S. Population, Fiscal Years 1971-2001	32
Table 31. —Internal Revenue Service Personnel Summary, by Budget Activity and Type of Personnel, Fiscal Years 2000 and 2001	33
Table 32. —Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender	33

Table 1 -- Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 2000 and 2001

[Money amounts are in thousands of dollars. For details, see Tables 6 and 9.]

Type of tax	Gross collections			Net collections		
	2000	2001	Percentage of 2001 total	2001 refunds ¹	2001	Percentage of 2001 total
United States, total ²	2,096,916,925	2,128,831,182	100.0	253,832,487	1,874,998,696	100.0
Corporation income tax	235,654,894	186,731,643	8.8	37,939,963	148,791,680	7.8
Regular	234,980,057	186,079,534	8.7	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	674,837	652,109	(³)	n.a.	n.a.	n.a.
Individual income tax ^{4,5}	1,137,077,702	1,178,209,880	55.3	206,736,440	971,473,440	52.0
Withheld by employers	780,529,446	795,063,869	37.3	n.a.	n.a.	n.a.
Other	356,548,256	383,146,011	18.0	n.a.	n.a.	n.a.
Employment taxes	639,651,814	682,222,895	32.0	6,284,234	675,938,661	35.5
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total ⁵	627,903,375	670,456,157	31.5	6,143,113	664,313,044	34.9
Federal Insurance Contributions Act (FICA) ⁵	593,297,234	634,193,860	29.8	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA)	34,606,141	36,262,297	1.7	n.a.	n.a.	n.a.
Unemployment insurance	6,986,140	7,064,093	0.3	132,532	6,931,561	0.4
Railroad retirement	4,762,299	4,702,645	0.2	8,589	4,694,056	0.2
Estate and gift taxes	29,721,620	29,247,916	1.4	923,912	28,324,005	1.5
Estate	25,618,377	25,289,663	1.2	848,899	24,440,764	1.3
Gift	4,103,243	3,958,253	0.2	75,013	3,883,241	0.2
Excise taxes ¹	54,810,895	52,418,848	2.5	1,947,938	50,470,910	2.7

See notes and footnotes following the last table.

Table 2 -- Summary of Number of Returns, by Type of Return, Fiscal Years 2000 and 2001

[Numbers are in thousands. For details, see Table 3.]

Type of return	2000	2001
United States, total ¹	226,130	227,929
Income tax ²	178,747	179,631
Individual	127,590	129,783
Forms 1040, 1040A, 1040EZ, 1040PC ³	127,041	129,150
Forms 1040NR, 1040SS, 1040PR, 1040C ³	550	633
Individual estimated tax	39,230	37,470
Estate and trust	3,530	3,868
Estate and trust estimated tax	892	885
Partnership ⁴	2,048	2,134
Corporation ⁵	5,458	5,491
Estate tax	121	122
Gift tax	305	304
Employment taxes ⁶	28,911	28,899
Tax-exempt organization ^{2,7}	707	715
Employee plan ⁸	1,164	883
Excise taxes ⁹	916	765
Supplemental documents ¹⁰	15,260	16,609

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State

State	Total tax returns ¹	Individual income tax ²	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax ³
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	227,928,906	129,783,221	37,469,707	3,868,101	884,903	2,133,670	5,491,464
Alabama	3,046,486	1,901,714	403,458	33,630	7,746	26,765	61,370
Alaska	556,323	328,040	67,183	2,963	1,150	4,771	10,057
Arizona	3,772,245	2,146,048	665,485	37,837	11,641	44,904	89,296
Arkansas	1,909,346	1,117,079	280,825	15,733	5,170	16,925	46,078
California	26,563,155	14,814,375	4,894,576	306,744	100,471	268,659	467,800
Colorado	3,891,196	2,091,256	626,426	56,972	14,198	57,102	116,997
Connecticut	3,069,784	1,663,931	595,969	41,290	18,795	48,328	63,148
Delaware	698,084	376,955	116,634	19,360	5,123	7,412	22,002
Florida	14,198,362	7,477,935	2,613,771	164,631	48,909	72,843	546,936
Georgia	6,058,147	3,626,217	747,671	45,680	16,079	46,436	172,968
Hawaii	1,008,925	570,844	178,194	12,448	3,591	6,947	25,232
Idaho	996,747	558,616	144,877	6,993	2,111	14,053	25,607
Illinois	10,133,751	5,776,086	1,744,221	198,087	54,291	76,469	252,999
Indiana	4,681,040	2,834,412	761,737	54,406	11,692	35,358	105,927
Iowa	2,458,328	1,349,303	490,773	51,867	8,257	23,259	52,599
Kansas	2,246,884	1,219,214	430,102	27,070	9,363	23,248	46,946
Kentucky	2,875,188	1,744,365	435,032	33,201	8,883	25,581	65,039
Louisiana	3,085,695	1,869,081	409,795	20,395	8,117	29,949	86,035
Maine	1,087,679	602,391	174,458	23,841	5,391	6,893	27,449
Maryland and District of Columbia	5,282,749	2,830,353	835,998	412,327	26,090	49,845	124,761
Massachusetts	5,642,458	3,085,509	1,029,101	140,486	52,591	42,677	133,406
Michigan	7,718,524	4,616,203	1,227,602	89,972	25,050	73,120	193,503
Minnesota	4,251,069	2,382,132	732,046	56,726	13,784	39,198	105,238
Mississippi	1,836,656	1,172,599	226,266	10,565	4,400	15,171	37,869
Missouri	4,751,794	2,558,587	776,948	374,289	15,927	39,958	92,872
Montana	829,857	423,739	138,272	6,749	2,188	10,708	24,175
Nebraska	1,461,095	807,314	256,444	20,927	4,583	15,589	36,945
Nevada	1,628,495	949,489	231,266	16,327	4,500	25,314	53,934
New Hampshire	1,115,971	625,265	196,804	12,810	6,090	9,345	25,209
New Jersey	7,514,951	4,058,609	1,380,943	128,465	31,194	84,184	230,091
New Mexico	1,224,503	724,526	190,094	10,062	3,846	11,848	25,018
New York	15,344,540	8,573,132	2,423,601	283,576	68,522	147,064	504,799
North Carolina	6,133,552	3,629,895	964,542	73,178	15,168	54,062	144,023
North Dakota	573,257	302,549	105,891	7,174	1,516	7,454	11,505
Ohio	9,265,655	5,569,637	1,462,285	194,671	32,315	79,161	187,369
Oklahoma	2,657,373	1,462,202	407,228	76,286	9,423	25,711	63,185
Oregon	2,903,326	1,556,300	519,356	32,936	9,202	28,409	67,670
Pennsylvania	9,977,803	5,796,803	1,845,217	175,005	36,764	79,456	188,950
Rhode Island	894,680	491,840	134,673	43,880	4,673	7,232	24,389
South Carolina	2,935,809	1,799,597	409,717	18,541	6,940	26,831	70,869
South Dakota	663,253	354,801	117,285	10,169	2,629	7,556	14,345
Tennessee	4,110,277	2,563,389	589,118	50,210	13,323	47,608	62,179
Texas	15,417,391	9,021,836	2,012,298	213,570	83,179	167,285	325,225
Utah	1,603,125	940,246	189,163	16,399	3,924	34,436	45,656
Vermont	576,061	297,380	106,879	10,230	3,865	4,083	15,794
Virginia	5,688,567	3,328,646	961,011	72,766	19,522	49,219	132,422
Washington	5,016,861	2,770,923	890,041	58,228	19,378	52,415	109,754
West Virginia	1,225,047	749,223	191,520	14,074	2,742	9,219	22,092
Wisconsin	4,522,844	2,593,283	831,676	77,698	17,536	42,355	88,246
Wyoming	456,790	234,705	76,761	4,627	2,352	7,632	12,541
International ⁹	2,367,204	1,444,647	228,474	2,030	709	3,623	32,945
Puerto Rico	595,743	279,279	84,572	385	172	303	689
Other	1,771,461	1,165,368	143,902	1,645	537	3,320	32,256

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State--Continued

State	Estate tax	Gift tax	Employment taxes ⁴	Tax-exempt organization ⁵	Employee plan ⁶	Excise taxes ⁷	Supplemental documents ⁸
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	121,715	304,079	28,899,069	715,472	883,064	765,021	16,609,420
Alabama	1,122	3,536	379,699	7,219	8,273	15,307	196,647
Alaska	144	422	74,450	2,382	1,895	2,687	60,179
Arizona	1,963	4,092	452,998	8,972	13,202	6,705	289,102
Arkansas	659	1,730	257,848	5,295	4,785	13,636	143,583
California	19,129	27,373	3,217,649	76,562	118,331	47,289	2,204,197
Colorado	1,825	5,839	567,673	12,295	15,374	11,512	313,727
Connecticut	2,537	10,219	383,144	10,696	17,504	6,374	207,849
Delaware	440	941	94,663	3,577	2,368	1,894	46,715
Florida	8,591	23,706	1,774,606	30,140	36,655	33,109	1,366,530
Georgia	2,381	7,761	789,081	17,028	18,247	21,095	547,503
Hawaii	564	1,654	109,268	3,327	4,760	995	91,101
Idaho	359	1,010	162,127	2,834	3,485	6,586	68,089
Illinois	5,664	13,149	1,279,544	32,761	47,506	37,618	615,356
Indiana	2,237	5,663	570,821	18,114	16,502	25,009	239,162
Iowa	1,585	2,734	337,026	10,472	11,316	15,944	103,193
Kansas	1,318	3,150	315,790	8,042	8,868	11,888	141,885
Kentucky	1,190	3,659	360,853	7,555	8,736	14,482	166,612
Louisiana	997	2,598	401,447	7,016	8,751	14,469	227,045
Maine	505	1,517	165,358	4,156	3,860	4,820	67,040
Maryland and District of Columbia	2,915	6,904	578,307	21,499	22,865	10,075	360,810
Massachusetts	3,777	10,676	722,381	25,209	31,664	9,376	355,605
Michigan	3,609	8,835	969,774	22,008	30,246	23,114	435,488
Minnesota	1,749	7,141	590,721	18,817	21,927	26,494	255,096
Mississippi	552	1,533	230,383	4,259	4,416	11,000	117,643
Missouri	2,310	5,785	583,489	17,599	15,244	18,460	250,326
Montana	457	1,383	142,221	3,677	3,299	6,171	66,818
Nebraska	904	2,170	218,641	6,084	5,866	14,850	70,778
Nevada	614	1,720	186,784	3,098	4,358	9,045	142,046
New Hampshire	589	2,040	153,738	3,570	5,180	3,904	71,427
New Jersey	4,742	11,431	985,785	23,497	36,616	17,886	521,508
New Mexico	559	1,068	168,326	3,942	3,556	5,625	76,033
New York	8,951	24,476	2,117,278	58,410	83,608	23,920	1,027,203
North Carolina	2,882	7,825	791,200	19,003	19,569	24,133	388,072
North Dakota	255	967	92,195	3,081	3,187	9,956	27,527
Ohio	4,675	12,182	1,061,147	32,072	39,396	29,204	561,541
Oklahoma	1,281	2,393	352,329	7,130	7,137	11,667	231,401
Oregon	1,590	3,830	410,637	11,041	13,038	10,617	238,700
Pennsylvania	5,153	13,850	1,181,421	34,802	39,787	33,378	547,217
Rhode Island	509	1,297	121,080	5,940	3,856	1,654	53,657
South Carolina	1,518	3,600	376,778	6,647	7,639	9,834	197,298
South Dakota	303	961	105,271	2,825	2,602	8,783	35,723
Tennessee	1,748	4,370	490,294	10,889	14,379	16,929	245,841
Texas	6,263	20,697	1,843,809	37,160	38,778	53,220	1,594,071
Utah	501	1,153	228,127	4,260	6,010	4,781	128,469
Vermont	280	714	93,588	3,004	2,362	2,372	35,510
Virginia	3,225	7,423	672,585	17,878	19,584	15,290	388,996
Washington	2,716	6,827	679,592	15,369	17,455	26,746	367,417
West Virginia	523	1,123	160,904	4,184	3,320	6,598	59,525
Wisconsin	2,107	7,286	582,611	16,953	20,737	17,828	224,528
Wyoming	222	893	78,077	1,932	1,276	2,755	33,017
International ⁹	1,026	773	235,551	1,190	3,689	7,937	404,610
Puerto Rico	36	69	215,261	366	2,901	43	11,667
Other	990	704	20,290	824	788	7,894	392,943

See notes and footnotes following the last table.

Table 4 -- Number of Individual Income Tax Returns Filed Electronically and Accepted, by State

State	Total e-filed tax returns ¹	TeleFile accepted ²	Online accepted ^{1,3}	Practitioner accepted ^{1,4}
	(1)	(2)	(3)	(4)
United States, total	40,245,455	4,419,449	6,838,008	28,987,998
Alabama	730,212	49,403	98,007	582,802
Alaska	86,736	7,010	22,928	56,798
Arizona	628,199	44,742	131,949	451,508
Arkansas	457,610	34,218	52,776	370,616
California	3,553,267	319,783	693,312	2,540,172
Colorado	597,855	57,752	146,650	393,453
Connecticut	435,005	67,441	71,545	296,019
Delaware	120,876	13,538	22,781	84,557
District of Columbia	78,539	4,673	13,355	60,511
Florida	2,484,878	256,571	427,263	1,801,044
Georgia	1,494,097	107,777	260,767	1,125,553
Hawaii	140,941	15,101	20,399	105,441
Idaho	173,951	18,976	38,392	116,583
Illinois	1,804,722	206,116	279,464	1,319,142
Indiana	1,064,193	120,258	163,708	780,227
Iowa	555,028	46,019	61,174	447,835
Kansas	421,182	43,985	69,788	307,409
Kentucky	655,653	65,888	76,568	513,197
Louisiana	702,528	56,343	86,603	559,582
Maine	156,764	31,937	27,518	97,309
Maryland	701,312	66,403	141,764	493,145
Massachusetts	793,696	172,350	147,525	473,821
Michigan	1,443,980	174,019	252,873	1,017,088
Minnesota	930,798	120,752	148,702	661,344
Mississippi	494,423	32,814	48,740	412,869
Missouri	928,792	91,017	133,249	704,526
Montana	136,588	17,440	18,551	100,597
Nebraska	261,903	40,425	40,217	181,261
Nevada	315,604	25,977	58,471	231,156
New Hampshire	194,179	36,244	40,242	117,693
New Jersey	922,929	105,960	148,432	668,537
New Mexico	261,671	21,866	53,752	186,053
New York	1,941,678	167,264	271,401	1,503,013
North Carolina	1,328,164	100,623	223,435	1,004,106
North Dakota	95,998	13,797	12,847	69,354
Ohio	1,753,143	274,912	286,106	1,192,125
Oklahoma	501,130	39,917	113,553	347,660
Oregon	442,156	45,680	105,008	291,468
Pennsylvania	1,589,481	297,026	276,359	1,016,096
Rhode Island	118,792	19,419	18,110	81,263
South Carolina	821,898	59,408	92,634	669,856
South Dakota	110,781	20,159	15,381	75,241
Tennessee	1,080,376	124,412	134,445	821,519
Texas	3,155,480	318,864	573,923	2,262,693
Utah	290,183	37,038	80,009	173,136
Vermont	68,300	14,010	13,003	41,287
Virginia	1,033,658	125,805	217,381	690,472
Washington	822,623	107,194	207,294	508,135
West Virginia	241,655	39,696	32,376	169,583
Wisconsin	863,519	130,444	130,879	602,196
Wyoming	80,583	10,983	12,227	57,373
Armed Forces--Americas	5,617	N/A	740	4,877
Armed Forces--Pacific	62,690	N/A	9,662	53,028
Armed Forces--Other	91,150	N/A	13,539	77,611
American Samoa	6	N/A	--	6
Guam	8	N/A	1	7
Northern Mariana Islands	6	N/A	3	3
Puerto Rico	15,273	N/A	58	15,215
U.S. Virgin Islands	28	N/A	12	16
All other	2,968	N/A	157	2,811

See notes and footnotes following the last table.

Table 5 -- Selected Information from Returns Filed

Item	Number or amount
Presidential Election Campaign Fund:	
Number of returns showing designations (millions)	12.0
Amount (million dollars)	58.1
Cumulative amount since 1972 (billion dollars)	1.2
Contributions to reduce the public debt: ¹	
Number of contributions	146
Amount (dollars)	25,801
Cumulative amount since 1982:	
Number of contributions	15,725
Amount (million dollars)	9.6
Earned income tax credit:	
Number of returns with credit (millions)	19.1
Amount claimed (billion dollars)	31.3
Refunds:	
Number issued (millions)	15.4
Amount (billion dollars) ²	26.2
Master File accounts:	
Number of Individual Master File accounts	211,878,769
Number of Business Master File accounts	40,207,109

See notes and footnotes following the last table.

Table 6 -- Internal Revenue Gross Collections, by State ¹

[Money amounts are in thousands of dollars]

State	Total Internal Revenue collections ²	Corporation income tax ³	Individual income and employment taxes							
			Total ^{4,5}	Income tax not withheld and SECA tax ^{4,5}	Income tax withheld and FICA tax ⁴	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax	Excise taxes ²
United States, total	2,128,831,182	186,731,643	1,860,432,775	419,408,308	1,429,257,729	4,702,645	7,064,093	25,289,663	3,958,253	52,418,848
Alabama	18,181,072	1,064,539	16,779,861	3,544,933	13,150,710	2,966	81,253	165,091	40,017	131,564
Alaska	3,199,746	78,730	3,035,675	793,326	2,227,805	2,165	12,379	22,781	2,948	59,612
Arizona	26,058,673	1,285,333	22,462,823	5,843,204	16,513,991	1,195	104,433	315,587	34,329	1,960,601
Arkansas	19,003,904	3,938,372	14,485,245	2,095,505	12,266,212	2,051	121,477	70,875	93,892	415,520
California	264,873,059	20,351,308	235,528,079	69,713,960	164,981,565	7,594	824,960	4,165,272	699,794	4,128,605
Colorado	36,072,933	1,326,432	33,222,136	7,958,436	25,132,730	11,049	119,922	374,139	40,549	1,109,677
Connecticut	43,106,382	6,614,814	35,661,629	9,692,851	25,883,357	1,094	84,327	575,888	78,088	175,963
Delaware	10,165,429	2,484,046	7,391,489	1,293,627	6,074,628	345	22,890	145,851	34,824	109,219
Florida	99,792,502	5,365,654	91,262,430	27,255,180	62,942,747	701,457	363,047	1,975,969	315,161	873,287
Georgia	58,765,670	6,585,122	49,635,188	9,363,639	40,036,919	4,466	230,164	373,466	46,025	2,125,868
Hawaii	6,689,385	348,429	6,026,480	1,347,770	4,652,610	2	26,097	81,105	10,960	222,411
Idaho	8,061,542	1,004,960	6,850,940	1,305,724	5,502,580	806	41,830	112,559	71,705	21,378
Illinois	113,019,623	11,677,492	97,835,157	20,504,846	76,784,845	197,573	347,892	1,277,650	135,782	2,093,541
Indiana	33,572,540	1,709,645	31,088,638	5,670,271	25,273,159	22,920	122,288	342,670	93,833	337,755
Iowa	14,913,940	1,268,238	13,335,392	2,783,535	10,485,701	5,366	60,790	196,047	8,925	105,338
Kansas	18,396,725	913,488	15,563,032	3,060,508	11,657,251	776,523	68,749	157,929	15,869	1,746,407
Kentucky	17,771,510	1,215,259	16,061,667	3,206,803	12,776,786	6,170	71,908	211,713	14,262	268,609
Louisiana	19,218,149	987,891	17,775,613	3,882,629	13,812,670	5,838	74,476	216,827	18,152	219,666
Maine	5,738,028	281,586	5,138,467	1,382,165	3,726,338	6,508	23,456	91,866	14,171	211,938
Maryland and District of Columbia	60,455,804	4,168,283	54,469,277	9,399,322	44,438,880	449,458	181,617	763,127	73,975	981,142
Massachusetts	69,548,499	5,178,290	62,958,556	17,169,776	45,576,359	21,964	190,456	872,269	101,707	437,677
Michigan	69,520,339	3,417,679	65,124,167	9,841,880	54,976,994	44,312	260,981	721,811	67,482	189,201
Minnesota	57,269,143	5,636,519	49,379,076	6,912,656	42,221,112	70,816	174,492	253,108	43,249	1,957,191
Mississippi	9,317,751	456,355	8,548,618	1,900,838	6,603,798	1,820	42,162	95,548	6,575	210,655
Missouri	42,028,106	4,958,779	35,263,476	6,066,503	28,976,095	59,919	160,959	599,398	68,872	1,137,581
Montana	3,378,623	304,709	2,998,634	910,324	2,046,628	27,089	14,593	37,463	1,405	36,413
Nebraska	13,119,108	2,128,758	10,786,146	2,025,312	7,675,576	1,038,443	46,814	115,013	21,223	67,968
Nevada	12,299,204	927,178	11,036,024	4,064,538	6,919,587	68	51,831	143,528	35,715	156,759
New Hampshire	8,196,923	246,928	7,674,246	2,277,140	5,369,053	237	27,816	182,588	11,874	81,287
New Jersey	94,363,663	9,087,815	82,295,362	16,526,580	65,431,357	72,944	264,481	1,015,552	162,070	1,802,864
New Mexico	6,434,987	374,447	5,830,956	1,086,887	4,709,266	186	34,617	87,632	11,742	130,209
New York	195,426,166	19,813,640	171,008,587	37,595,504	132,690,745	286,826	435,512	2,692,198	680,534	1,231,206
North Carolina	46,931,200	5,620,495	40,507,056	7,967,319	32,326,969	4,154	208,614	509,343	62,546	231,760
North Dakota	2,942,507	210,524	2,692,344	643,644	2,034,473	2,745	11,482	19,632	409	19,599
Ohio	85,330,335	6,787,736	75,061,668	11,428,803	63,349,087	22,522	261,256	884,783	90,991	2,505,157
Oklahoma	21,113,725	2,280,731	13,869,472	3,242,050	10,557,583	2,566	67,273	196,065	9,681	4,757,777
Oregon	19,842,588	994,518	18,428,031	4,214,317	14,123,986	995	88,733	224,184	23,484	172,371
Pennsylvania	87,352,791	6,155,542	78,159,292	15,261,595	62,476,159	123,874	297,664	1,187,391	123,082	1,727,484
Rhode Island	7,696,210	1,062,314	6,500,514	1,507,478	4,965,991	8	27,038	110,880	10,163	12,338
South Carolina	16,345,480	998,081	15,017,073	3,202,091	11,736,203	1,490	77,288	207,699	11,779	110,849
South Dakota	3,951,198	238,378	3,658,899	1,151,911	2,484,825	5,578	16,585	27,675	7,722	18,524
Tennessee	36,521,752	2,945,820	32,770,654	5,507,010	27,099,581	24,774	139,288	290,202	44,091	470,986
Texas	161,178,329	17,598,181	127,738,858	28,949,632	98,169,830	98,061	521,335	1,242,130	248,892	14,350,268
Utah	9,724,255	413,920	8,995,887	1,972,598	6,973,092	4,395	45,803	50,565	33,428	230,454
Vermont	3,380,773	238,846	3,070,633	784,134	2,272,092	1,894	12,513	46,575	10,648	14,072
Virginia	51,376,330	4,024,677	45,413,406	9,215,854	35,472,027	558,998	166,527	565,147	66,946	1,306,154
Washington	44,429,355	2,417,606	40,957,059	10,126,475	30,702,842	4,487	123,255	405,597	67,591	581,501
West Virginia	5,095,789	210,771	4,733,115	1,068,091	3,644,263	344	20,416	62,674	8,703	80,526
Wisconsin	35,889,813	3,253,624	31,913,840	6,107,674	25,657,266	3,972	144,927	389,822	57,658	274,870
Wyoming	2,960,444	87,110	2,517,690	1,187,890	1,320,864	80	8,856	39,727	17,304	298,613
International ⁶	15,509,892	4,196,988	10,911,223	4,102,662	6,744,697	11,410	52,453	100,654	7,424	293,603
Puerto Rico	4,683,175	1,379,838	3,293,924	249,880	3,003,165	--	40,878	6,855	85	2,474
Other	10,826,717	2,817,151	7,617,299	3,852,782	3,741,532	11,410	11,575	93,799	7,339	291,129
Undistributed ⁷	13,299,288	1,795,063	11,002,997	5,290,907	5,627,848	127	84,116	276,400	--	224,827

See notes and footnotes following the last table.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1972 - 2001

[Money amounts are in thousands of dollars]

Fiscal year	Total Internal Revenue collections ¹²	Income taxes					
		Total	Corporation income tax ²	Individual income tax ³	Employment taxes ⁴	Estate and gift taxes	Excise taxes ¹
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976 ⁵	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	11,479,116	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	12,890,965	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	15,606,793	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	15,144,394	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	17,591,817	42,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	20,356,401	44,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	557,799,193	24,630,962	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	598,669,865	28,385,607	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	639,651,814	29,721,620	54,810,895
2001	2,128,831,182	1,364,941,523	186,731,643	1,178,209,880	682,222,895	29,247,916	52,418,848

See notes and footnotes following the last table.

Table 8 -- Number of Internal Revenue Refunds Issued, by State

State	Number of refunds of--						
	Total Internal Revenue refunds ¹	Corporation income tax ²	Individual income tax ^{3,4}	Employment taxes ^{3,4,5}	Estate tax	Gift tax	Excise taxes ^{1,6}
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	182,855,059	516,154	180,348,526	1,904,450	20,094	3,898	61,937
Alabama	2,561,119	4,466	2,530,030	25,429	162	34	999
Alaska	394,642	947	387,278	6,119	25	1	272
Arizona	2,998,467	6,435	2,960,159	30,710	319	61	783
Arkansas	1,488,699	3,659	1,466,685	17,620	78	2	655
California	20,317,892	49,016	20,041,220	218,078	3,575	603	5,400
Colorado	2,906,840	8,017	2,860,196	37,215	288	54	1,070
Connecticut	2,389,229	5,532	2,358,126	24,204	534	116	717
Delaware	548,533	1,430	541,780	5,079	60	8	176
Florida	10,460,156	21,156	10,295,092	138,791	1,192	402	3,523
Georgia	5,012,078	11,490	4,942,564	55,828	349	73	1,774
Hawaii	804,860	2,386	795,103	7,071	124	20	156
Idaho	768,234	2,289	754,861	10,684	54	9	337
Illinois	8,350,235	19,802	8,247,220	79,515	846	164	2,688
Indiana	4,196,397	6,798	4,152,773	35,281	321	57	1,167
Iowa	1,928,495	8,589	1,901,737	17,176	136	23	834
Kansas	1,719,864	5,672	1,694,834	18,558	137	30	633
Kentucky	2,440,330	3,932	2,412,952	22,432	176	26	812
Louisiana	2,479,776	7,153	2,438,103	33,063	204	32	1,221
Maine	874,214	2,350	863,028	8,442	91	9	294
Maryland and District of Columbia	4,094,780	9,306	4,045,489	38,027	615	106	1,237
Massachusetts	4,487,680	10,725	4,436,894	37,747	726	124	1,464
Michigan	6,776,219	21,154	6,693,573	59,135	633	101	1,623
Minnesota	3,376,346	9,604	3,333,820	31,039	259	55	1,569
Mississippi	1,525,179	3,638	1,504,487	16,272	97	20	665
Missouri	3,673,315	10,016	3,625,826	35,880	340	58	1,195
Montana	560,546	3,268	548,575	8,339	60	9	295
Nebraska	1,099,156	4,670	1,080,785	13,023	106	24	548
Nevada	1,352,455	3,556	1,334,653	13,637	126	40	443
New Hampshire	919,231	2,575	906,499	9,795	99	10	253
New Jersey	5,786,434	12,118	5,710,676	60,738	941	150	1,811
New Mexico	1,024,822	2,259	1,010,323	11,825	105	11	299
New York	12,139,361	24,527	11,983,425	125,612	1,821	445	3,531
North Carolina	4,952,787	12,597	4,886,017	51,640	362	100	2,071
North Dakota	417,848	1,686	410,333	5,425	37	1	366
Ohio	8,342,818	91,847	8,185,142	62,133	699	146	2,851
Oklahoma	2,022,465	4,508	1,995,126	21,771	171	28	861
Oregon	2,132,056	6,891	2,101,267	22,797	231	35	835
Pennsylvania	8,468,447	12,443	8,382,039	70,457	668	131	2,709
Rhode Island	727,637	1,204	721,458	4,536	70	11	358
South Carolina	2,535,120	4,914	2,504,094	25,233	169	25	685
South Dakota	488,146	1,907	479,464	6,413	48	11	303
Tennessee	3,555,665	7,325	3,508,128	38,041	302	56	1,813
Texas	12,559,940	32,505	12,367,741	153,378	1,014	218	5,084
Utah	1,324,993	2,791	1,306,714	15,070	61	18	339
Vermont	429,354	1,154	422,091	5,865	55	8	181
Virginia	4,855,497	10,945	4,796,291	46,362	509	77	1,313
Washington	4,006,743	13,508	3,938,707	52,264	483	76	1,705
West Virginia	1,109,740	2,062	1,095,897	11,268	75	7	431
Wisconsin	3,797,120	12,193	3,748,006	35,383	317	50	1,171
Wyoming	329,720	1,368	322,924	5,216	37	14	161
International ⁷	1,343,261	5,775	1,318,319	18,835	187	9	136
Puerto Rico	243,772	53	226,628	16,984	10	--	97
Other	1,099,489	5,722	1,091,691	1,851	177	9	39
Other refunds or credits	118	-4	2	n.a.	--	--	120
Highway and Airport and Airways Trust Funds ⁸	92	-4	2	--	--	--	94
Excess Federal Insurance Contributions Act (FICA) credits ⁹	n.a.	--	--	n.a.	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	26	--	--	--	--	--	26
Advance earned income credit	n.a.	--	n.a.	--	--	--	--
Refund reversals unclassified ¹⁰	n.a.	--	n.a.	--	--	--	--
Earned income credit refunds ¹¹	15,401,380	--	15,401,380	--	--	--	--

See notes and footnotes following the last table.

Table 9 -- Amount of Internal Revenue Refunds, Including Interest, by State

[Money amounts are in thousands of dollars]

State	Amounts refunded by type of tax						
	Total Internal Revenue refunds ^{1,2}	Corporation income tax ^{1,3}	Individual income tax ^{1,3,4}	Employment taxes ⁵	Estate tax	Gift tax	Excise taxes ^{2,6}
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	253,832,487	37,939,963	206,736,440	6,284,234	848,899	75,013	1,947,938
Alabama	3,179,722	51,232	3,086,141	19,315	5,741	353	16,936
Alaska	413,120	8,725	397,892	4,183	495	--	1,826
Arizona	3,736,628	443,535	3,232,766	39,638	14,339	1,514	4,837
Arkansas	1,720,716	36,334	1,667,633	14,991	844	12	902
California	30,729,204	5,559,919	24,505,642	426,149	194,806	17,736	24,953
Colorado	3,673,112	578,018	3,020,187	58,292	12,046	392	4,179
Connecticut	4,570,749	1,601,825	2,884,374	49,909	19,117	938	14,586
Delaware	636,259	34,748	581,870	14,542	1,867	248	2,984
Florida	13,020,407	1,105,959	11,687,870	145,514	60,855	9,915	10,292
Georgia	7,454,876	1,340,324	6,002,626	92,804	12,543	2,131	4,449
Hawaii	813,597	25,828	776,740	5,196	5,050	310	473
Idaho	739,383	-20,542	751,845	6,911	756	26	388
Illinois	13,402,727	3,261,805	9,985,690	106,765	32,114	3,724	12,630
Indiana	5,170,273	505,657	4,609,173	41,063	11,645	411	2,323
Iowa	1,908,365	65,820	1,823,182	14,807	2,365	473	1,716
Kansas	1,790,751	58,184	1,714,146	14,270	2,036	460	1,655
Kentucky	2,695,063	45,612	2,614,705	20,823	10,111	280	3,533
Louisiana	3,425,962	359,107	3,033,060	24,884	5,548	125	3,238
Maine	854,581	19,671	824,357	6,321	2,153	353	1,727
Maryland and District of Columbia	6,036,796	1,006,003	4,800,923	181,707	36,793	2,794	8,577
Massachusetts	6,277,825	1,080,228	5,084,874	79,369	26,962	1,109	5,283
Michigan	9,306,048	1,478,745	7,697,395	95,311	18,288	1,421	14,888
Minnesota	3,816,517	486,129	3,250,085	60,568	7,037	454	12,242
Mississippi	1,933,771	33,413	1,875,456	21,764	2,465	128	545
Missouri	4,316,946	366,725	3,885,440	42,374	15,035	572	6,799
Montana	520,679	2,691	512,773	2,768	952	-59	1,555
Nebraska	1,124,868	40,192	1,063,951	17,107	1,768	635	1,215
Nevada	1,578,773	42,944	1,518,142	10,603	4,780	1,614	688
New Hampshire	1,027,498	67,076	950,999	6,860	1,835	59	668
New Jersey	9,324,383	1,825,670	7,278,933	171,770	31,470	2,765	13,776
New Mexico	1,117,619	23,007	1,083,554	8,295	2,148	60	556
New York	19,325,476	4,144,389	14,837,364	234,977	73,868	7,578	27,300
North Carolina	6,323,397	682,393	5,561,667	58,472	11,224	685	8,956
North Dakota	396,069	27,380	365,176	2,405	365	--	743
Ohio	12,312,694	3,013,647	8,818,450	139,427	65,717	1,813	273,640
Oklahoma	2,371,811	212,839	2,129,214	16,540	4,458	75	8,685
Oregon	2,240,634	78,483	2,130,514	22,234	7,606	180	1,617
Pennsylvania	10,104,298	1,009,452	8,944,710	97,668	22,469	1,048	28,952
Rhode Island	785,129	16,497	761,068	3,846	2,551	101	1,065
South Carolina	2,827,245	70,319	2,721,546	28,448	4,678	90	2,163
South Dakota	464,140	11,535	444,945	5,599	632	423	1,006
Tennessee	5,122,940	959,854	4,068,431	70,703	16,477	351	7,124
Texas	17,181,760	2,171,957	14,702,137	229,902	35,183	3,525	39,057
Utah	1,456,581	44,773	1,392,465	16,957	1,879	-1,817	2,324
Vermont	427,339	15,952	405,932	3,437	1,716	125	177
Virginia	5,853,066	495,651	5,251,294	80,099	18,542	1,459	6,021
Washington	7,380,700	2,716,625	4,401,354	194,776	19,352	7,457	41,135
West Virginia	1,131,222	18,401	1,104,784	6,016	957	-9	1,073
Wisconsin	4,276,187	508,434	3,729,861	26,716	7,958	748	2,472
Wyoming	347,967	8,746	333,492	2,578	2,010	185	956
International ⁷	3,067,682	843,179	2,084,205	132,361	7,293	43	601
Puerto Rico	270,577	3,978	252,260	13,410	454	--	476
Other	2,797,105	839,202	1,831,945	118,951	6,839	43	125
Other refunds or credits ⁸	4,118,932	-645,127	345,407	3,106,200	--	--	1,312,452
Highway and Airport and Airways Trust Funds ⁹	356,676	-645,127	-153	--	--	--	1,001,956
Excess Federal Insurance Contributions Act (FICA) credits	3,106,200	--	--	3,106,200	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	310,496	--	--	--	--	--	310,496
Advance earned income credit	72,060	--	72,060	--	--	--	--
Refund reversals unclassified ¹⁰	273,500	--	273,500	--	--	--	--
Earned income credit refunds ¹¹	26,050,476	--	26,050,476	--	--	--	--

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars, except as indicated]

Type and size of return	Returns examined								Percentage of non-CEP returns examined with no change			
	Returns filed in Calendar Year 2000 ^{1,2}	Total	Percentage covered	Revenue agent				Revenue agent	Tax auditor ^{3,4}	Compliance center ³	Tax auditor ^{3,4}	Compliance center ³
				CEP ³	Non-CEP ^{3,4}	Tax auditor ^{3,4}	Tax examiner ^{3,4}					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
United States, total ²	168,184,400	815,057	0.48	6,373	144,992	119,962	8,784	534,946	(⁵)	(⁵)	(⁵)	
Income, estate, and gift tax, total: ⁶	138,465,300	789,319	0.57	3,344	126,733	115,939	8,626	534,677	19	17	19	
Taxable returns												
Individual income tax returns, total	127,097,400	731,756	0.58	151	77,835	115,935	8,594	529,241	14	17	19	
Nonbusiness returns:												
Forms 1040A with TPI under \$25,000 ^{7,8}	41,716,800	357,954	0.86	3	8,866	21,818	1,826	325,441	17	15	15	
All other returns by size of TPI: ⁸												
Under \$25,000	13,948,800	55,624	0.40	1	4,767	9,540	727	40,589	13	12	22	
\$25,000 under \$50,000	30,108,900	67,109	0.22	2	8,449	23,805	1,308	33,545	16	16	27	
\$50,000 under \$100,000	23,377,600	53,433	0.23	--	9,846	18,665	1,584	23,338	16	17	33	
\$100,000 or more	9,326,300	64,259	0.69	118	19,978	13,853	1,224	29,086	12	31	36	
Business returns:												
Schedule C returns by size of TGR: ⁹												
Under \$25,000	2,553,300	69,332	2.72	--	3,174	10,631	1,211	54,316	13	11	16	
\$25,000 under \$100,000	3,399,400	34,650	1.02	2	6,945	11,749	519	15,435	15	16	30	
\$100,000 or more	2,012,200	24,080	1.20	14	12,898	5,435	177	5,556	15	21	36	
Schedule F returns by size of TGR: ⁹												
Under \$100,000	382,100	2,104	0.55	--	944	278	11	871	5	32	23	
\$100,000 or more	272,000	3,211	1.18	11	1,968	161	7	1,064	6	17	18	
Corporation income tax returns, except Form 1120S, total ¹⁰	2,453,000	23,268	0.95	2,550	19,271	2	3	1,442	25	50	64	
Returns other than Form 1120F: ¹¹												
No balance sheet returns	294,600	1,935	0.66	74	1,136	1	--	724	29	100	70	
Balance sheet returns by size of total assets:												
Under \$250,000	1,432,500	3,576	0.25	4	3,409	N/A	--	163	29	N/A	65	
\$250,000 under \$1,000,000	424,200	3,314	0.78	8	3,209	1	1	95	30	N/A	61	
\$1,000,000 under \$5,000,000	191,700	3,912	2.04	17	3,773	N/A	1	121	31	N/A	53	
\$5,000,000 under \$10,000,000	29,900	1,595	5.33	24	1,511	N/A	--	60	32	N/A	52	
\$10,000,000 under \$50,000,000	31,800	3,071	9.66	127	2,824	N/A	1	119	29	N/A	53	
\$50,000,000 under \$100,000,000	7,900	973	12.32	82	862	N/A	--	29	20	N/A	55	
\$100,000,000 under \$250,000,000	7,800	1,369	17.55	184	1,152	N/A	--	33	14	N/A	64	
\$250,000,000 or more	10,300	3,305	32.09	1,992	1,241	N/A	--	72	6	N/A	51	
Form 1120F returns ¹¹	22,300	218	0.98	38	154	N/A	--	26	19	N/A	81	
Estate and trust income tax returns	3,528,900	7,070	0.20	97	5,015	1	--	1,957	27	N/A	73	
Estate tax returns:												
Total	123,500	7,707	6.24	1	7,550	N/A	--	156	13	N/A	3	
Size of gross estate:												
Under \$1,000,000	60,200	1,623	2.70	1	1,572	N/A	--	50	17	N/A	--	
\$1,000,000 under \$5,000,000	57,800	4,496	7.78	--	4,404	N/A	--	92	12	N/A	5	
\$5,000,000 or more	5,500	1,588	28.87	--	1,574	N/A	--	14	14	N/A	--	
Gift tax returns	308,600	2,005	0.65	--	2,003	N/A	--	2	20	N/A	50	
Employment tax returns	28,866,600	13,978	0.05	1,735	11,226	737	27	253	16	9	14	
Employment revenue officer examiners ¹²	N/A	3,185	N/A	N/A	3	3,182	N/A	N/A	N/A	10	N/A	
Excise tax returns ²	852,500	8,169	0.96	1,063	6,858	104	131	13	15	--	100	
Other taxable returns ^{10,13}	(¹)	406	(¹)	231	172	--	--	3	12	--	100	
Non-taxable returns: ¹⁴												
Partnership returns, Form 1065	2,066,800	5,070	0.25	511	3,307	N/A	5	1,247	40	N/A	46	
S corporation returns, Form 1120S ^{10,15}	2,887,100	12,437	0.43	34	11,746	1	24	632	38	N/A	49	
Other nontaxable returns ¹⁴	(¹)	6	(¹)	--	6	N/A	--	--	3	N/A	--	

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated]

Type and size of return	Recommended additional tax						Average recommended additional tax per return (dollars)			
	Total	Revenue agent		Tax auditor ^{3,4}	Tax examiner ³	Compliance center ³	Revenue agent		Tax auditor ^{3,4}	Compliance center ³
		CEP ³	Non-CEP ^{3,4}				CEP ³	Non-CEP ³		
		(12)	(13)				(14)	(15)		
United States, total²	19,761,366	12,704,558	5,201,672	431,267	42,429	1,381,444	(⁵)	(⁵)	(⁵)	(⁵)
Income, estate, and gift tax, total:⁶	18,869,499	12,212,273	4,840,375	393,661	42,401	1,380,789	3,651,995	38,193	3,395	2,582
Taxable returns										
Individual income tax returns, total	3,301,860	12,147	1,521,787	393,657	42,396	1,331,873	80,439	19,551	3,396	2,517
Nonbusiness returns:										
Form 1040A with TPI under \$25,000 ^{7,8}	1,019,820	76	123,248	52,522	5,409	838,565	25,344	13,901	2,407	2,577
All other returns by size of TPI: ⁸										
Under \$25,000	234,520	--	73,213	39,695	2,496	119,116	211	15,358	4,161	2,935
\$25,000 under \$50,000	176,578	1	72,841	42,825	4,212	56,699	322	8,621	1,799	1,690
\$50,000 under \$100,000	193,062	--	88,568	53,745	8,030	42,719	--	8,995	2,879	1,830
\$100,000 or more	897,326	10,855	657,280	86,730	9,618	132,843	91,989	32,900	6,261	4,567
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	189,315	--	68,112	24,266	3,335	93,602	--	21,459	2,283	1,723
\$25,000 under \$100,000	149,351	--	69,961	48,495	5,296	25,599	1	10,074	4,128	1,658
\$100,000 or more	403,782	910	334,337	43,423	3,921	21,191	64,991	25,922	7,989	3,814
Schedule F returns by size of TGR: ⁹										
Under \$100,000	3,173	--	2,163	528	61	421	--	2,291	1,900	483
\$100,000 or more	34,933	305	32,064	1,428	18	1,118	27,711	16,293	8,867	1,050
Corporation income tax returns, except Form 1120S, total ¹⁰	14,235,711	12,183,886	2,029,122	4	5	22,694	4,777,994	105,294	2,156	15,738
Returns other than Form 1120F: ¹¹										
No balance sheet returns	436,834	314,375	106,381	N/A	--	16,078	4,248,311	93,645	N/A	22,207
Balance sheet returns by size of total assets:										
Under \$250,000	59,156	101	58,665	N/A	--	390	25,205	17,209	N/A	2,393
\$250,000 under \$1,000,000	71,031	80	70,617	4	--	330	9,999	22,006	4,312	3,472
\$1,000,000 under \$5,000,000	108,357	17,846	89,794	N/A	5	712	1,049,758	23,799	N/A	5,888
\$5,000,000 under \$10,000,000	53,122	233	52,672	N/A	--	217	9,693	34,859	N/A	3,616
\$10,000,000 under \$50,000,000	240,213	22,400	215,886	N/A	--	1,927	176,374	76,447	N/A	16,195
\$50,000,000 under \$100,000,000	93,216	16,556	75,986	N/A	--	674	201,897	88,151	N/A	23,238
\$100,000,000 under \$250,000,000	203,829	46,626	156,338	N/A	--	865	253,403	135,710	N/A	26,218
\$250,000,000 or more	12,773,013	11,743,477	1,028,089	N/A	--	1,447	5,895,320	828,436	N/A	20,094
Form 1120F returns ¹¹	196,940	22,192	174,694	N/A	--	54	584,007	1,134,378	N/A	2,071
Estate and trust income tax returns	159,495	15,032	119,810	N/A	--	24,653	154,972	23,890	N/A	12,597
Estate tax returns:										
Total	829,154	1,208	826,377	N/A	--	1,569	1,207,553	109,454	N/A	10,058
Size of gross estate:										
Under \$1,000,000	122,518	1,208	121,098	N/A	--	212	1,207,553	77,034	N/A	4,243
\$1,000,000 under \$5,000,000	238,855	--	238,076	N/A	--	779	--	54,059	N/A	8,470
\$5,000,000 or more	467,781	--	467,203	N/A	--	578	--	296,825	N/A	41,255
Gift tax returns	343,279	--	343,279	N/A	--	--	--	171,382	N/A	--
Employment tax returns	491,501	276,738	209,884	4,196	28	655	159,503	18,696	5,694	2,587
Employment revenue officer examiners ¹²	33,405	N/A	N/A	33,405	N/A	N/A	N/A	1	10,498	N/A
Excise tax returns ²	206,854	74,262	132,591	1	--	--	69,861	19,334	8	--
Other taxable returns ^{10,13}	160,107	141,285	18,822	--	--	--	611,622	109,429	--	--
Nontaxable returns:¹⁴										
Partnership returns, Form 1065	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S ^{10,15}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns ¹⁴	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined ¹					Amount unagreed				
	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³
		CEP ³	Non-CEP ^{3,4}				CEP ³	Non-CEP ^{3,4}		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
United States, total ⁶	25,371	1,013	12,505	7,085	4,768	12,294,484	9,646,122	2,540,101	80,619	27,642
Income, estate, and gift tax, total	22,592	643	10,486	6,697	4,766	11,853,671	9,377,480	2,374,668	73,881	27,642
Individual income tax returns, total	18,907	32	7,428	6,697	4,750	838,535	6,228	730,998	73,881	27,428
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7B}	3,776	--	535	827	2,414	91,829	--	77,411	5,118	9,300
All other returns by size of TPI: ⁸										
Under \$25,000	1,418	--	445	481	492	36,635	--	29,169	3,286	4,180
\$25,000 under \$50,000	2,559	--	732	1,370	457	32,644	--	23,350	7,092	2,202
\$50,000 under \$100,000	2,564	--	881	1,315	368	59,589	--	40,740	16,261	2,588
\$100,000 or more	3,304	27	2,244	839	194	382,412	6,064	350,305	20,814	5,229
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	1,161	--	218	409	534	10,933	--	7,650	2,037	1,246
\$25,000 under \$100,000	1,823	--	738	883	202	36,449	--	28,798	7,035	616
\$100,000 or more	2,164	--	1,536	551	77	168,454	--	154,356	12,072	2,026
Schedule F returns by size of TGR: ⁹										
Under \$100,000	41	--	24	12	5	539	--	471	53	15
\$100,000 or more	97	5	75	10	7	19,051	164	18,748	113	26
Corporation income tax returns, except Form 1120S, total ¹⁰	2,244	604	1,630	N/A	10	10,225,893	9,358,898	866,781	N/A	214
Returns other than Form 1120F: ¹¹										
No balance sheet returns	120	18	94	N/A	8	349,017	273,588	75,215	N/A	214
Balance sheet returns by size of total assets:										
Under \$250,000	285	--	284	N/A	1	32,083	--	32,083	N/A	(¹²)
\$250,000 under \$1,000,000	280	--	280	N/A	--	32,165	--	32,165	N/A	--
\$1,000,000 under \$5,000,000	310	2	308	N/A	--	49,325	17,709	31,616	N/A	--
\$5,000,000 under \$10,000,000	105	4	101	N/A	--	20,085	(¹²)	20,085	N/A	--
\$10,000,000 under \$50,000,000	254	8	246	N/A	--	124,387	4,285	120,102	N/A	--
\$50,000,000 under \$100,000,000	64	3	61	N/A	--	42,759	11,232	31,527	N/A	--
\$100,000,000 under \$250,000,000	115	15	100	N/A	--	80,165	4,875	75,290	N/A	--
\$250,000,000 or more	692	550	141	N/A	1	9,348,577	9,038,200	310,377	N/A	(¹²)
Form 1120F returns ¹¹	19	4	15	N/A	--	147,330	9,009	138,321	N/A	--
Estate and trust income tax returns	722	6	710	N/A	6	68,105	12,354	55,751	N/A	(¹²)
Estate tax returns:										
Total	350	1	349	N/A	--	467,794	(¹²)	467,794	N/A	--
Size of gross estate:										
Under \$1,000,000	77	1	76	N/A	--	81,029	(¹²)	81,029	N/A	--
\$1,000,000 under \$5,000,000	189	--	189	N/A	--	104,483	--	104,483	N/A	--
\$5,000,000 or more	84	--	84	N/A	--	282,282	--	282,282	N/A	--
Gift tax returns	369	--	369	N/A	--	253,344	--	253,344	N/A	--
Employment tax returns	1,575	157	1,393	23	2	271,989	225,898	45,845	246	(¹²)
Employment revenue officer examiners ¹³	170	--	--	170	--	4,489	--	--	4,489	--
Excise tax returns ⁶	785	179	606	--	--	111,633	2,741	108,892	--	--
Other taxable returns ^{10, 14}	47	34	13	--	--	50,596	40,003	10,593	--	--

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return ¹

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined ²					Amount protected				
	Total ³	Revenue agent		Tax auditor ^{4,5}	Compliance center ⁴	Total ³	Revenue agent		Tax auditor ^{4,5}	Compliance center ⁴
		CEP ⁴	Non-CEP ⁴				CEP ⁴	Non-CEP ⁴		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
United States, total ⁶	45,912	1,720	11,739	8,740	23,713	6,877,647	6,121,404	654,578	32,200	69,465
Income, estate, and gift tax, total	43,258	1,014	10,140	8,393	23,711	6,766,105	6,072,353	593,523	30,769	69,460
Individual income tax returns, total	40,008	22	7,915	8,393	23,678	190,546	1,489	91,440	30,769	66,848
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7B}	17,703	--	722	2,131	14,850	41,013	--	9,261	4,085	27,667
All other returns by size of TPI: ⁸										
Under \$25,000	3,098	--	262	438	2,398	5,826	--	309	553	4,964
\$25,000 under \$50,000	4,438	--	690	1,693	2,055	16,024	--	1,554	2,904	11,566
\$50,000 under \$100,000	2,761	--	885	1,389	487	12,582	--	2,938	4,134	5,510
\$100,000 or more	3,133	17	1,952	1,009	155	85,950	829	60,391	13,716	11,014
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	2,636	--	134	305	2,197	4,330	--	100	397	3,833
\$25,000 under \$100,000	1,778	--	457	814	507	3,921	--	864	1,971	1,086
\$100,000 or more	1,722	4	998	569	151	17,312	546	13,590	2,935	241
Schedule F returns by size of TGR: ⁹										
Under \$100,000	1,018	--	649	13	356	1,109	--	727	38	344
\$100,000 or more	1,721	1	1,166	32	522	2,479	114	1,706	36	623
Corporation income tax returns, except Form 1120S, total ¹⁰	2,556	992	1,557	N/A	7	6,502,813	6,070,864	430,250	N/A	1,699
Returns other than Form 1120F: ¹¹										
No balance sheet returns	86	29	57	N/A	--	33,324	19,642	13,682	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	55	--	55	N/A	--	1,337	--	1,337	N/A	--
\$250,000 under \$1,000,000	93	3	88	N/A	2	1,683	4	1,679	N/A	(¹²)
\$1,000,000 under \$5,000,000	170	7	163	N/A	--	7,277	3,525	3,752	N/A	--
\$5,000,000 under \$10,000,000	104	6	98	N/A	--	3,746	120	3,626	N/A	--
\$10,000,000 under \$50,000,000	257	27	227	N/A	3	19,120	2,014	15,407	N/A	1,699
\$50,000,000 under \$100,000,000	180	12	168	N/A	--	14,981	1,141	13,840	N/A	--
\$100,000,000 under \$250,000,000	386	68	318	N/A	--	142,658	32,136	110,522	N/A	--
\$250,000,000 or more	1,206	835	369	N/A	2	6,275,975	6,009,846	266,129	N/A	(¹²)
Form 1120F returns ¹¹	19	5	14	N/A	--	2,712	2,436	276	N/A	--
Estate and trust income tax returns	133	--	127	1	5	5,912	--	5,894	(¹²)	18
Estate tax returns:										
Total	530	--	509	N/A	21	64,269	--	63,374	N/A	895
Size of gross estate:										
Under \$1,000,000	82	--	81	N/A	1	1,207	--	1,207	N/A	(¹²)
\$1,000,000 under \$5,000,000	327	--	314	N/A	13	11,326	--	11,125	N/A	201
\$5,000,000 or more	121	--	114	N/A	7	51,736	--	51,042	N/A	694
Gift tax returns	32	--	32	N/A	--	2,565	--	2,565	N/A	--
Employment tax returns	640	252	368	18	2	17,385	11,010	6,066	304	5
Employment revenue officer examiners ¹³	71	--	--	71	--	221	--	--	221	--
Excise tax returns ⁸	1,652	426	1,203	23	--	88,241	36,331	51,910	(¹²)	--
Other taxable returns ^{10, 14}	52	28	24	--	--	4,783	1,710	3,073	--	--

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined ¹					Recommended refunds				
	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³
		CEP ³	Non-CEP ^{3,4}				CEP ³	Non-CEP ^{3,4}		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
United States, total ⁶	37,120	1,289	14,483	8,966	12,382	3,524,677	2,098,084	1,321,557	49,727	55,309
Income, estate, and gift tax, total	34,801	806	13,030	8,583	12,382	3,181,490	1,870,572	1,206,893	48,716	55,309
Individual income tax returns, total	29,362	29	8,556	8,583	12,194	419,136	5,603	317,165	48,716	47,652
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7B}	9,601	--	1,358	2,126	6,117	55,161	--	26,685	15,385	13,091
All other returns by size of TPI: ⁸										
Under \$25,000	2,687	--	443	534	1,710	5,466	--	1,354	1,141	2,971
\$25,000 under \$50,000	2,729	--	651	1,249	829	7,959	--	4,255	2,349	1,355
\$50,000 under \$100,000	2,501	--	865	1,191	445	7,737	--	3,500	3,229	1,008
\$100,000 or more	5,416	22	2,736	1,274	1,384	189,028	1,404	148,055	15,393	24,176
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	1,900	--	284	571	1,045	3,632	--	1,003	978	1,651
\$25,000 under \$100,000	1,950	--	577	981	392	6,630	--	2,289	3,606	735
\$100,000 or more	2,278	5	1,420	613	240	137,117	3,965	124,291	6,335	2,526
Schedule F returns by size of TGR: ⁹										
Under \$100,000	86	--	51	24	11	429	--	242	137	50
\$100,000 or more	214	2	171	20	21	5,977	234	5,491	163	89
Corporation income tax returns, except Form 1120S, total ¹⁰	3,186	775	2,368	N/A	43	2,611,495	1,864,014	743,069	N/A	4,412
Returns other than Form 1120F: ¹¹										
No balance sheet returns	106	17	85	N/A	4	43,658	28,735	14,785	N/A	138
Balance sheet returns by size of total assets:										
Under \$250,000	205	--	201	N/A	4	3,194	--	1,489	N/A	1,705
\$250,000 under \$1,000,000	273	4	265	N/A	4	3,972	91	3,850	N/A	31
\$1,000,000 under \$5,000,000	335	3	329	N/A	3	23,698	9,771	13,576	N/A	351
\$5,000,000 under \$10,000,000	173	8	159	N/A	6	17,272	966	15,690	N/A	616
\$10,000,000 under \$50,000,000	394	31	352	N/A	11	73,110	14,518	58,452	N/A	140
\$50,000,000 under \$100,000,000	219	19	199	N/A	1	62,542	10,758	51,772	N/A	12
\$100,000,000 under \$250,000,000	406	53	353	N/A	--	139,741	27,607	112,134	N/A	--
\$250,000,000 or more	1,031	623	398	N/A	10	2,198,871	1,757,732	439,720	N/A	1,419
Form 1120F returns ¹¹	44	17	27	N/A	--	45,437	13,836	31,601	N/A	--
Estate and trust income tax returns	468	2	409	N/A	57	9,142	955	8,042	N/A	145
Estate tax returns:										
Total	1,700	--	1,612	N/A	88	130,338	--	127,238	N/A	3,100
Size of gross estate:										
Under \$1,000,000	282	--	254	N/A	28	5,755	--	5,485	N/A	270
\$1,000,000 under \$5,000,000	1,057	--	1,005	N/A	52	52,886	--	51,662	N/A	1,224
\$5,000,000 or more	361	--	353	N/A	8	71,697	--	70,091	N/A	1,606
Gift tax returns	85	--	85	N/A	--	11,379	--	11,379	N/A	--
Employment tax returns	450	97	334	19	--	42,432	32,889	9,469	74	--
Employment revenue officer examiners ¹²	20	--	--	20	--	123	--	--	123	--
Excise tax returns ⁶	1,336	289	1,046	1	--	194,959	98,192	96,767	(¹³)	--
Other taxable returns ^{10, 14}	153	97	56	--	--	104,751	96,431	8,320	--	--

See notes and footnotes following the last table.

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination

Item	Tax-exempt organizations ¹	Employee plans ¹
Number of returns processed in Calendar Year 2000 ²	745,229 [†]	986,877
Number of returns examined by revenue agents in Fiscal Year 2001:		
Total	5,342	10,646
CEP ⁵	511	--
Non-CEP	4,831	10,646
Recommended additional tax after examination in Fiscal Year 2001 (thousand dollars):		
Total	38,462	57,773
CEP ⁵	28,354	--
Non-CEP	10,109	57,773
Average recommended additional tax per return in Fiscal Year 2001 (dollars):		
CEP ⁵	55	--
Non-CEP	2	5,427

See notes and footnotes following the last table.

Table 15 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, by Type of Return

Type of return	Number of returns
Total number of returns examined	16,283
Tax-exempt organizations and related taxable returns	5,342
Tax-exempt organization returns:	
Total	2,642
Forms 990 and 990EZ ¹	2,494
Forms 990PF, 5227, 1041A, and 1120 ²	132
Form 990C ³	9
Form 1120POL ⁴	7
Related taxable returns:⁵	
Total	2,700
Employment and retirement tax returns ⁶	1,170
Form 990-T ⁷	825
Form 4720 ⁸	41
Forms 1040 and 1120 adjusted ^d	219
Forms 11-C and 730 ¹⁰	445
Employee plans and related taxable returns	10,646
Employee plan returns:	
Total	9,021
Form 5500, total ¹¹	2,014
Defined benefit	383
Defined contribution	1,631
Form 5500C/R, total ¹²	6,694
Defined benefit	516
Defined contribution	6,178
Form 5500EZ, total ¹³	313
Defined benefit	87
Defined contribution	226
Related taxable returns:⁵	
Total	1,625
Form 5330 ¹⁴	1,327
Form 990-T ⁷	16
Forms 1040 and 1120 adjusted ⁹	282
Tax-exempt bond returns	295
Forms 8038, 8038G, 8038GC, 8038T, and 8328 ¹⁵	295

See notes and footnotes following the last table.

Table 16 -- Delinquent Collection Activities, Fiscal Years 2000 and 2001

Activity	2000	2001
Total yield from taxpayer delinquent accounts (thousand dollars)	29,935,564	32,186,839
First yield	11,467,429	12,473,959
Subsequent bills ¹	11,233,943	11,683,382
Additional action on taxpayer delinquent accounts ²	7,234,192	8,029,499
Taxpayer delinquent accounts (thousands):		
Number in opening inventory	6,500	5,861
Number of issuances or receipts	4,076	4,319
Number of dispositions	4,715	4,761
Closing inventory:		
Number	5,861	5,419
Balance of assessed tax, penalties, and interest (thousand dollars)	38,848,001	40,380,883
Delinquent return dollars assessed (thousand dollars)	9,399,170	10,175,160
Delinquent return investigations (thousands):		
Number in opening inventory	3,154	3,350
Number of issuances or receipts	1,642	1,310
Number of dispositions	1,446	2,534
Number in closing inventory	3,350	2,126
Number of compliance initiative programs (actual number)	--	--
Number of other investigations closed (actual number) ³	3,108	3,364
Number of offers in compromise received (thousands)	109	125
Amount of offers in compromise accepted (thousand dollars)	316,214	340,778
Enforcement activity:		
Number of notices of Federal tax liens filed (thousands) ³	288	428
Number of notices of levy served upon third parties (thousands)	220	674 [r]
Number of seizures (actual number) [r]	74	234

See notes and footnotes following the last table.

Table 17 -- Appeals Workload, by Status and Source

Type of case and source ¹	Cases pending	Cases	Cases	Cases pending
	October 1, 2000 ²	received ³	closed	October 1, 2001 ^{2,4}
	(1)	(2)	(3)	(4)
Total cases	38,725	68,198	54,748	52,282
Non-docketed, total	31,329	57,700	43,394	43,348
Field examination	8,030	5,618	5,873	6,827
Office examination	3,125	3,249	2,899	3,093
Collection	9,867	17,522	11,966	14,829
Service center	9,292	30,860	22,276	17,555
CEP ⁵	1,015	451	380	1,044
Docketed, total	7,396	10,498	11,354	8,934
Field examination	3,047	1,809	3,230	2,886
Office examination	1,529	1,638	2,556	1,293
Collection	40	15	140	40
Service center	2,733	7,026	5,334	4,674
CEP ⁵	47	10	94	41

See notes and footnotes following the last table.

Table 18 -- Criminal Investigation Program, by Status or Disposition

Status or disposition	Total	Legal source tax crimes ¹	Illegal source financial crimes ²	Narcotics-related financial crimes ³
	(1)	(2)	(3)	(4)
Investigations initiated ⁴	3,284	1,020	1,313	951
Investigations discontinued	1,005	475	272	258
Referrals for prosecution	2,335	535	953	847
Information and indictments ⁵	2,292	560	920	812
Convictions	2,251	548	937	766
Sentenced	2,238	548	859	831
Incarcerated ⁶	1,879	451	692	736
Percentage of those sentenced who were incarcerated ⁶	84.0	82.3	80.6	88.6

See notes and footnotes following the last table.

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings

Subject	Total	Employee plans	Tax-exempt organizations
	(1)	(2)	(3)
Requests for rulings	12,488	9,680 ¹	2,808
Technical advice	41	10	31
Voluntary Compliance Resolution Program (VCR):			
Compliance statements	330	330	N/A
Participants	872,345	872,345	N/A
Revenue rulings and procedures	20	14	6
Announcements and notices	24	23	1
Congressional correspondence	304	115	189
General correspondence	1,227	963 ²	264

See notes and footnotes following the last table.

Table 20 -- Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan

Letters issued, disposition of plan	Total determination letters	Defined benefit plan determination letters	Total defined contribution plan determination letters ¹	Defined contribution plan letters by type of plan						
				Stock bonus	Money purchase	Target benefit	Profit sharing	Employee stock ownership plan	Other defined contribution	Section 401(k) ²
				(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Qualified	28,385	4,754	23,631	100	4,048	126	17,226	1,200	931	3,679
Not qualified	3	1	2	--	1	--	1	--	--	1
Initial qualifications:										
Qualified	9,568	1,415	8,153	21	1,019	11	6,296	559	247	2,121
Participating employees ³	988,313	140,451	847,862	4,506	36,863	123	658,470	44,175	103,725	367,751
Not qualified	2	1	1	--	--	--	1	--	--	1
Amendments:										
Qualified	9,624	1,062	8,562	44	1,525	21	6,137	446	389	891
Participating employees ³	6,720,894	3,541,187	3,179,707	8,007	342,896	802	2,177,908	296,958	353,136	1,005,654
Not qualified	1	--	1	--	1	--	--	--	--	--
Terminations:										
Qualified	9,193	2,277	6,916	35	1,504	94	4,793	195	295	667
Participating employees ³	1,613,253	173,510	1,439,743	133,186	669,687	1,232	433,755	175,153	26,730	310,067
Not qualified	--	--	--	--	--	--	--	--	--	--

See notes and footnotes following the last table.

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section

Type of organization, Internal Revenue Code section	Total applications or disposals	Approved	Denied	Other ¹
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	81,636	65,409	646	15,581
Section 501 (c) by subsection:	81,582	65,373	646	15,563
(1) Corporations organized under act of Congress	63	58	--	5
(2) Title-holding corporations	212	171	--	41
(3) Religious, charitable, and similar organizations ²	74,361	59,909	629	13,823
(4) Social welfare organizations	2,039	1,471	2	566
(5) Labor, agriculture organizations	361	295	2	64
(6) Business leagues	1,795	1,473	8	314
(7) Social and recreation clubs	1,246	767	4	475
(8) Fraternal beneficiary societies	37	19	--	18
(9) Voluntary employees' beneficiary associations	358	272	--	86
(10) Domestic fraternal beneficiary societies	48	18	--	30
(11) Teachers' retirement funds	1	--	--	1
(12) Benevolent life insurance associations	147	98	1	48
(13) Cemetery companies	214	191	--	23
(14) State-chartered credit unions	36	32	--	4
(15) Mutual insurance companies	219	209	--	10
(16) Corporations to finance crop operations	1	1	--	--
(17) Supplemental unemployment benefit trusts	5	5	--	--
(18) Employee-funded pension trusts	--	--	--	--
(19) War veterans' organizations	164	117	--	47
(21) Black Lung trusts	--	--	--	--
(22) Multi-employer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	--	--	--	--
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	--	--	--	--
(25) Holding companies for pensions and other entities	273	265	--	8
(26) State-sponsored high-risk health insurance organizations	--	--	--	--
(27) State-sponsored workers' compensation reinsurance organizations	2	2	--	--
Section 501 (d) Religious and apostolic organizations	2	2	--	--
Section 501 (e) Cooperative hospital service organizations	--	--	--	--
Section 501 (f) Cooperative service organizations of operating educational organizations	--	--	--	--
Section 501 (n) Charitable risk pools	--	--	--	--
Section 521 Farmers' cooperatives	47	34	--	13
Section 529 Qualified State-sponsored tuition programs	--	--	--	--
Nonexempt charitable trusts ³	5	--	--	5

See notes and footnotes following the last table.

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1998-2001

Type of organization, Internal Revenue Code section	1998	1999	2000	2001
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	1,376,395	1,428,208	1,473,062	1,567,580
Section 501(c) by subsection:	1,271,742	1,312,647	1,354,395	1,399,558
(1) Corporations organized under act of Congress	14	18	20	48
(2) Title-holding corporations	7,125	7,042	7,009	6,984
(3) Religious, charitable, and similar organizations ^{1, 2}	733,790	773,934	819,008	865,096
(4) Social welfare organizations	139,533	138,927	137,037	136,882
(5) Labor, agriculture organizations	64,804	63,716	63,456	62,944
(6) Business leagues	79,864	81,493	82,246	82,706
(7) Social and recreation clubs	66,691	67,044	67,246	67,289
(8) Fraternal beneficiary societies	84,507	84,519	81,980	81,112
(9) Voluntary employees' beneficiary associations	14,240	13,886	13,595	13,292
(10) Domestic fraternal beneficiary societies	21,962	22,802	23,487	23,531
(11) Teachers' retirement funds	13	14	15	15
(12) Benevolent life insurance associations	6,423	6,462	6,489	6,500
(13) Cemetery companies	9,792	9,963	10,132	10,269
(14) State-chartered credit unions	4,378	4,408	4,320	4,409
(15) Mutual insurance companies	1,251	1,296	1,342	1,423
(16) Corporations to finance crop operations	25	23	22	23
(17) Supplemental unemployment benefit trusts	533	518	501	490
(18) Employee-funded pension trusts	1	2	2	1
(19) War veterans' organizations	35,682	35,428	35,249	35,263
(20) Legal Services organizations ³	56	N/A	N/A	N/A
(21) Black Lung trusts	28	28	28	28
(22) Multi-employer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	2	2	2	2
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	1	1	1	1
(25) Holding companies for pensions and other entities	1,017	1,107	1,192	1,236
(26) State-sponsored high-risk health insurance organizations ⁴	7	9	9	9
(27) State-sponsored workers' compensation reinsurance organizations ⁵	3	5	7	5
Section 501(d) Religious and apostolic organizations	118	122	127	129
Section 501(e) Cooperative hospital service organizations	43	41	41	40
Section 501(f) Cooperative service organizations of operating educational organizations	1	1	1	1
Section 501(n) Charitable risk pools⁶	--	--	--	--
Section 521 Farmers' cooperatives	1,442	1,360	1,330	1,333
Section 529 Qualified State-sponsored tuition programs⁷	--	--	--	--
Taxable farmers' cooperatives⁸	3,180	3,174	3,133	3,096
Nonexempt charitable trusts⁹	99,869	110,863	114,035	163,423

See notes and footnotes following the last table.

Table 23 -- Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program

Type of assistance or program	Number, amount, or percentage
Write, call, or walk-in assistance:	
Telephone (including TeleTax)	110,524,121
Unsolicited correspondence	47,746
Walk-in contacts (at 404 sites) ¹	9,184,137 [r]
Accuracy of assistance:	
Toll-free technical tax law questions (percentage accurate)	75.21
Forms and publications:	
Forms and publications orders	6,464,233
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets	58,055
Disaster and emergency assistance:	
States	33
Counties	935
Taxpayer education:	
Outreach taxpayers assisted ²	576,905
Outreach community sites	5,106
Taxpayers assisted through Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs	3,587,179
Volunteers	76,018
Students using "Understanding Taxes" material ³	8,962,197
Small business workshop attendees	26,315
Tax practitioner institute attendees	71,317
Taxpayer information:	
Value of--	
Free advertising received (dollars)	9,249,744
Broadcast (radio and television) (dollars)	7,796,000
Print (drop-in ads) (dollars)	1,453,744
Number of--	
Television clinics and special programs	2
Estimated viewers and listeners	240,000

See notes and footnotes following the last table.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues

Type of assistance and issues	Number	Percentages of total
Total applications for taxpayer assistance	248,011	100.0
Assistance provided to taxpayer	168,854	68.1
Other applications for assistance:		
Total	79,157	31.9
Relief not appropriate	53,207	21.5
No relief (no response from taxpayer) ¹	11,840	4.8
Relief provided prior to Taxpayer Advocate		
Service intervention	6,278	2.5
No relief (hardship not proven)	5,380	2.2
No relief (tax law precluded relief)	1,952	0.8
Relief not required (taxpayer rescinded request)	395	0.2
Relief not required (hardship not related to revenue laws)	105	(²)
Congressional inquiries ³	16,385	6.6
Issues:		
Total	248,011	100.0
Revenue protection	29,116	11.7
Processing claims/amended returns	26,794	10.8
Refund inquiry or request	23,929	9.6
Processing individual income tax returns	18,676	7.5
Certain penalties ⁴	13,696	5.5
Lost or misapplied payments	9,844	4.0
Open examinations	9,248	3.7
Reconsideration of examination results	8,974	3.6
Certain entity changes ⁵	8,007	3.2
Open underreporter issues	7,550	3.0
All other	92,177	37.2

See notes and footnotes following the last table.

Table 25 -- Information Reporting Program

Item	Number or amount
Information returns received (millions): ¹	
Total	1,484
Paper	47
Other than paper ²	1,437
Contacts (millions):	
Total	2.533
Underreporter program ³	1.162
Nonfiler first notice ⁴	1.371
Additional assessments (million dollars):	
Total	3,880
Underreporter program ³	1,937
Nonfiler (substitute for return program) ⁴	1,943

See notes and footnotes following the last table.

Table 26 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars]

Type of penalty and abatements, type of tax	Civil penalties assessed		Reasonable cause abatements ¹		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	32,064,438	19,132,803	549,342	1,231,369	3,811,641	5,672,907	27,703,452	9,760,624
Individual income tax	21,608,783	4,985,698	145,580	151,913	2,051,384	641,263	19,411,819	4,192,522
Delinquency	1,932,466	1,511,815	53,238	97,623	389,412	342,249	1,489,816	1,071,943
Estimated tax	6,430,656	1,693,938	17,831	10,744	156,522	92,146	6,256,303	1,591,048
Failure to pay	13,024,359	1,681,688	68,821	39,540	1,493,546	165,035	11,461,992	1,477,113
Bad check	214,487	16,967	5,335	2,476	6,761	3,566	202,391	10,925
Fraud	1,800	63,153	35	1,078	437	15,142	1,328	46,933
Negligence	548	14,405	274	443	3,289	16,366	-3,015	-2,404
Other ²	4,467	3,732	46	8	1,417	6,759	3,004	-3,036
Corporation income tax ³	786,341	1,909,232	12,533	58,420	125,327	730,282	648,481	1,120,531
Delinquency	126,982	346,717	5,164	28,984	15,673	159,321	106,145	158,412
Estimated tax	329,694	359,901	1,138	9,208	22,133	146,583	306,423	204,110
Failure to pay	324,812	524,772	5,948	17,066	87,241	414,160	231,623	93,546
Bad check	2,966	5,726	265	3,054	178	4,549	2,523	-1,878
Fraud	196	9,181	--	--	4	399	192	8,782
Negligence	35	628,299	--	--	4	12	31	628,288
Other	1,656	34,637	18	107	94	5,258	1,544	29,271
Employment taxes ⁴	8,512,594	6,228,943	309,052	796,920	1,401,900	2,741,002	6,801,642	2,691,021
Delinquency	1,343,314	710,026	42,506	55,748	136,208	146,365	1,164,600	507,913
Failure to pay	3,568,739	427,106	61,033	19,818	663,963	100,227	2,843,743	307,061
Federal tax deposits	3,499,865	5,042,688	201,075	714,096	597,983	2,487,393	2,700,807	1,841,199
Bad check	99,591	17,911	4,420	7,249	3,546	5,292	91,625	5,369
Fraud	429,799	14,933	--	--	12	99	429,787	14,834
Negligence	210	1	1	4	5	3	4	198
Other	865	16,277	17	4	183	1,622	665	14,651
Excise taxes ⁵	431,628	409,741	38,399	122,763	64,397	86,394	328,832	200,585
Delinquency	132,874	27,597	3,708	1,703	7,599	5,766	121,567	20,129
Daily delinquency	59,015	166,856	29,736	105,471	15,863	34,611	13,416	26,775
Estimated tax	9,696	4,927	14	24	1,062	1,559	8,620	3,344
Failure to pay	217,150	14,034	3,810	937	38,134	5,528	175,206	7,569
Federal tax deposits	7,956	72,621	1,017	14,478	1,529	35,761	5,410	22,382
Bad check	4,758	1,968	87	138	165	1,586	4,506	244
Fraud	56	104,391	--	--	26	686	30	103,705
Negligence	--	--	--	--	--	--	--	--
Other	123	17,348	27	13	19	897	77	16,438
Estate and gift tax ⁶	28,913	306,257	4,244	46,344	15,155	223,029	9,514	36,883
Delinquency	10,105	213,974	1,604	32,463	4,862	156,117	3,639	25,393
Failure to pay	18,153	88,370	2,533	13,362	10,129	64,903	5,491	10,104
Bad check	401	886	101	488	50	141	250	257
Fraud	--	--	--	--	--	--	--	--
Negligence	2	352	--	--	--	--	2	352
Other	252	2,675	6	32	114	1,867	132	776
All other taxes ⁷	433,552	1,413,185	39,534	55,009	88,383	1,250,690	305,635	107,486
Delinquency	156,527	1,036,609	29,749	37,551	41,664	976,047	85,114	23,012
Estimated tax	127,144	36,933	667	413	10,442	9,969	116,035	26,551
Failure to pay	143,881	29,621	7,813	3,085	35,216	16,066	100,852	10,469
Bad check	4,086	487	1,113	247	233	123	2,740	117
Negligence	3	15	--	--	--	--	3	15
Missing information	1,101	291,542	183	13,614	689	246,948	229	30,980
Other	810	17,977	9	98	139	1,537	662	16,341
Non-return taxes ⁸	262,627	3,879,747	--	--	65,095	247	197,532	1,411,597

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity

Office and type of case or activity	Cases pending	Cases	Cases	Cases pending
	October 1, 2000 ^{1f}	received	closed	October 1, 2001
	(1)	(2)	(3)	(4)
Chief Counsel (All Offices):				
Total	76,231	75,742	94,528	57,445
Guidance and assistance	9,091	12,441	14,178	7,353
Tax law enforcement and litigation	62,781	58,168	74,123	46,825
Other legal services to the IRS	4,164	5,147	6,152	3,159
Miscellaneous ²³	196	-13	75	108
Corporate:				
Total	318	1,031	1,019	330
Guidance and assistance	268	679	685	262
Tax law enforcement and litigation	47	329	313	63
Other legal services to the IRS	3	24	22	5
Miscellaneous ³	--	--	--	--
Criminal Tax:				
Total	9,942	5,775	7,631	8,086
Guidance and assistance	35	351	340	46
Tax law enforcement and litigation	9,870	5,391	7,224	8,037
Other legal services to the IRS	3	33	33	3
Miscellaneous ³	34	--	34	--
Financial Institutions and Products:				
Total	534	1,086	1,018	602
Guidance and assistance	465	934	838	561
Tax law enforcement and litigation	65	134	158	41
Other legal services to the IRS	4	18	22	--
Miscellaneous ³	--	--	--	--
General Legal Services:				
Total	2,460	3,699	3,763	2,396
Guidance and assistance	1	11	8	4
Tax law enforcement and litigation	--	--	--	--
Other legal services to the IRS	2,452	3,688	3,755	2,385
Miscellaneous ³	7	--	--	7
Income Tax and Accounting:				
Total	4,583	4,553	6,261	2,875
Guidance and assistance	4,017	3,767	5,332	2,452
Tax law enforcement and litigation	556	758	901	413
Other legal services to the IRS	10	28	28	10
Miscellaneous ³	--	--	--	--
International:				
Total	1,942	1,675	1,865	1,752
Guidance and assistance	1,602	1,198	1,355	1,445
Tax law enforcement and litigation	307	438	480	265
Other legal services to the IRS	33	39	30	42
Miscellaneous ³	--	--	--	--

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity--Continued

Office and type of case or activity	Cases pending	Cases	Cases	Cases pending
	October 1, 2000 ^{1,r}	received	closed	October 1, 2001
	(1)	(2)	(3)	(4)
Large and Mid-Size Business:				
Total	2,649	5,801	5,255	3,195
Guidance and assistance	47	155	51	151
Tax law enforcement and litigation	2,594	5,639	5,193	3,040
Other legal services to the IRS	4	8	9	3
Miscellaneous ^{2,3}	4	-1	2	1
Passthroughs and Special Industries:				
Total	1,747	3,036	3,412	1,371
Guidance and assistance	1,250	2,252	2,630	872
Tax law enforcement and litigation	489	759	756	492
Other legal services to the IRS	7	25	26	6
Miscellaneous ³	1	--	--	1
Procedure and Administration:				
Total	2,567	5,228	5,953	1,842
Guidance and assistance	404	1,226	1,203	428
Tax law enforcement and litigation	779	2,911	2,913	778
Other legal services to the IRS	1,384	1,091	1,838	637
Miscellaneous ³	--	--	--	--
Small Business/Self-Employed:				
Total	29,622	58,017	54,555	33,084
Guidance and assistance	65	345	143	267
Tax law enforcement and litigation	29,428	57,383	54,049	32,762
Other legal services to the IRS	126	289	360	55
Miscellaneous ³	3	--	3	--
Tax Exempt and Government Entities:				
Total	1,589	2,896	2,929	1,556
Guidance and assistance	588	1,530	1,431	687
Tax law enforcement and litigation	990	1,340	1,473	857
Other legal services to the IRS	12	26	25	13
Miscellaneous ³	--	--	--	--
Wage and Investment:				
Total	--	72	40	32
Guidance and assistance	--	72	40	32
Tax law enforcement and litigation	--	--	--	--
Other legal services to the IRS	--	--	--	--
Miscellaneous ³	--	--	--	--
Other:⁴				
Total ²	18,278	-17,127	827	324
Guidance and assistance ²	349	-79	123	147
Tax law enforcement and litigation ²	17,656	-16,914	664	78
Other legal services to the IRS ²	126	-122	4	--
Miscellaneous ^{2,3}	147	-12	36	99

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload: Tax Litigation, by Type of Case

Type of case	Pending as of	Received	Closed	Pending as of
	October 1, 2000 ¹			October 1, 2001 ¹
	(1)	(2)	(3)	(4)
Total cases	22,222	20,573	20,285	20,615
Tax Court cases:				
Number of cases	16,609	15,457	13,609	18,333
Tax and penalty in dispute (millions of dollars)	28,969	4,146	3,279	29,811
Tax and penalty on decision (millions of dollars):				
Total	N/A	N/A	837	N/A
Default or dismissed	N/A	N/A	284	N/A
Settled	N/A	N/A	405	N/A
Tried and decided	N/A	N/A	148	N/A
Tax Court cases on appeal:				
Number of cases	472	N/A	N/A	423
Tax and penalty (decided or pending) cases (millions of dollars)	1,944	N/A	N/A	2,253
Refund cases:				
Number of cases	1,587	351	468	1,473
Tax in cases (millions of dollars)	5,738	525	920	4,967
Tax protected (millions of dollars): ²				
Total	N/A	N/A	131	N/A
District Court	N/A	N/A	31	N/A
Court of Federal Claims	N/A	N/A	101	N/A
Refund cases on appeal (decided or pending):				
Number of cases	165	N/A	N/A	154
Tax and penalty (decided or pending) cases (millions of dollars)	870	N/A	N/A	1,299
Number of non-docketed cases	3,389	4,765	6,208	232

See notes and footnotes following the last table.

Table 29 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2000 and 2001

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits ¹		Other ²	
	2000	2001	2000	2001	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	8,258,423	8,771,510	5,806,720	6,053,388	2,451,702	2,718,122
Processing, administration, and management:						
Total	3,339,463	3,641,276	2,176,655	2,203,092	1,162,808	1,438,184
Submission Processing	923,813	N/A	631,404	N/A	292,409	N/A
Telephone and Correspondence	979,172	N/A	956,561	N/A	22,611	N/A
Document Matching	50,000	N/A	49,986	N/A	14	N/A
Management Services	673,448	N/A	452,619	N/A	220,829	N/A
Taxpayer Advocate Services	90,531	N/A	82,778	N/A	7,752	N/A
Rent and Utilities	622,500	N/A	3,306	N/A	619,194	N/A
Pre-filing Taxpayer Assistance & Education	N/A	521,867	N/A	226,559	N/A	295,308
Filing & Account Services Management	N/A	1,466,873	N/A	1,359,959	N/A	106,916
Shared Services Support	N/A	1,132,232	N/A	309,033	N/A	823,199
General Management & Administration	N/A	520,304	N/A	307,543	N/A	212,761
Tax law enforcement:						
Total	3,280,662	3,410,684	2,971,558	3,136,255	309,104	274,430
Tax Fraud and Financial Investigations	379,369	N/A	326,315	N/A	53,055	N/A
Examination	1,865,836	N/A	1,677,802	N/A	188,034	N/A
Chief Counsel	225,439	N/A	213,370	N/A	12,070	N/A
Employee Plans and Exempt Organizations	151,128	N/A	137,054	N/A	14,074	N/A
Statistics of Income	26,153	N/A	25,343	N/A	810	N/A
Collection	632,736	N/A	591,675	N/A	41,061	N/A
Compliance Services	N/A	3,328,470	N/A	3,071,635	N/A	256,835
Research and Statistics of Income	N/A	82,214	N/A	64,620	N/A	17,594
Earned income tax credit ³	139,708	141,765	103,505	119,922	36,202	21,843
Information systems:						
Total	1,498,590	1,577,784	555,002	594,119	943,588	983,665
Operations and Maintenance ⁴	1,278,604	N/A	530,147	N/A	748,458	N/A
Year 2000 (Y2K) Compliance ⁵	217,899	N/A	22,809	N/A	195,090	N/A
Information Systems Appropriation (ISY) Investments	2,087	N/A	2,046	N/A	41	N/A
Information Systems Improvement Programs	N/A	35,072	N/A	18	N/A	35,054
Information Systems Services	N/A	1,542,712	N/A	594,101	N/A	948,611

See notes and footnotes following the last table.

Table 30 -- Internal Revenue Costs, Collections, Personnel, and U.S. Population, Fiscal Years 1971-2001

Fiscal year	Operating costs ¹	Gross collections ²	Cost of collecting \$100	U.S. population (thousands) ³	Tax per capita ³	Average positions realized ^{4,5}		
						Total	National	
							Office	Field
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711,486	293,822,725,772	0.54	213,559	1,375.59	82,339	4,531	77,808
1976 ⁶	1,667,311,689	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166,276	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622	519,375,273,361	0.44	228,231	2,275.66	87,464	5,114	82,350
1981	2,465,468,704	606,799,103,000	0.41	230,613	2,631.24	86,156	5,110	81,046
1982	2,626,338,036	632,240,505,595	0.42	232,962	2,713.92	82,857	5,098	77,759
1983	2,968,525,840	627,246,792,581	0.47	235,225	2,666.58	83,603	4,357	79,246
1984	3,279,067,495	680,475,229,453	0.48	237,454	2,865.71	87,635	5,327	82,308
1985	3,600,952,523	742,871,541,283	0.48	239,714	3,098.99	92,259	5,454	86,805
1986	3,841,983,050	782,251,812,225	0.49	241,995	3,232.51	95,880	5,361	90,519
1987	4,365,816,254	886,290,589,996	0.49	244,344	3,627.22	102,189	6,253	95,936
1988	5,035,543,000	935,106,594,000	0.54	246,329	3,796.17	114,875	6,934	107,941
1989	5,198,546,063	1,013,322,133,000	0.51	249,412	4,062.84	114,758	7,895	106,863
1990	5,440,417,630	1,056,365,651,631	0.52	250,205	4,222.00	111,962	7,459	104,503
1991	6,097,627,226	1,086,851,401,315	0.56	253,432	4,288.53	115,628	8,286	107,342
1992	6,536,336,443	1,120,799,558,292	0.58	256,219	4,374.38	116,673	9,333	107,340
1993	7,077,985,000	1,176,685,625,083	0.60	259,015	4,542.92	113,460	9,320	104,140
1994	7,245,344,000	1,276,466,775,871	0.57	261,348	4,884.17	110,665	9,467	101,198
1995	7,389,692,000	1,375,731,835,498	0.54	263,717	5,216.70	112,024	9,738	102,286
1996	7,240,221,000	1,486,546,674,000	0.49	266,210	5,584.11	106,642	8,766	97,876
1997	7,163,541,000	1,623,272,071,000	0.44	268,779	6,039.43	101,703	7,837	93,866
1998	7,564,661,000	1,769,408,739,000	0.43	271,319	6,521.50	98,037	7,468	90,569
1999	8,269,387,000	1,904,151,888,000	0.43	273,672	6,957.79	98,730	8,078	90,652
2000	8,258,423,000	2,096,916,925,000	0.39	276,083	7,595.24	97,074	N/A	N/A
2001	8,771,510,000	2,128,831,182,000	0.41	285,791	7,448.90	97,707	N/A	N/A

See notes and footnotes following the last table.

Table 31 -- Internal Revenue Service Personnel Summary, by Budget Activity and Type of Personnel, Fiscal Years 2000 and 2001

Type of personnel and budget activity	Average positions realized ¹	Number of employees at close of year
	2001	
	(1)	(2)
Internal Revenue Service, total ²	97,707	99,893
Full-time permanent	79,227	82,632
Other than full-time permanent	18,480	17,261
Budget activity: ³		
Compliance Services	46,394	48,581
Filing & Account Services Management	31,628	30,148
Information Technology	7,426	7,849
Shared Services Support	4,665	5,147
General Management & Administration	3,385	3,349
Pre-filing Taxpayer Assistance & Taxpayer Education	3,353	3,997
Research and Statistics of Income	856	822

Selected personnel type	Average positions realized ¹		Number of employees at close of year	
	2000	2001	2000	2001
	(3)	(4)	(5)	(6)
Seasonals	15,042	17,138	11,724	13,634
Customer Service Representatives ⁴	12,921	13,946	13,339	15,211
Revenue Agents	12,527	12,154	12,828	12,371
Revenue Officers	5,536	5,421	6,028	5,879
Special Agents	2,528	2,754	2,746	2,820
Tax Auditors	1,689	1,356	1,698	1,213
Attorneys	1,437	1,397	1,484	1,432
Appeals Officers	1,076	999	1,006	975

See notes and footnotes following the last table.

Table 32 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender

Race, national origin, and gender	Internal Revenue Service, total ¹	Internal Revenue Service labor force	Civilian labor force ²	Federal civilian labor force ³
		Percentage		
		(2)	(3)	(4)
Total	114,658	100.0	100.0	100.0
Male	38,662	33.7	54.3	54.8
Female	75,996	66.2	45.7	45.1
White, not of Hispanic origin	73,151	63.8	77.9	69.4
Male	28,793	25.2	42.6	41.1
Female	44,358	38.6	35.3	28.3
Black, not of Hispanic origin	27,559	24.0	10.3	17.1
Male	5,311	4.6	4.9	6.4
Female	22,248	19.4	5.4	10.7
Hispanic	9,348	8.1	8.1	6.7
Male	2,752	2.4	4.8	3.8
Female	6,596	5.7	3.3	2.9
Asian-American or Pacific Islander	3,656	3.1	2.8	4.6
Male	1,545	1.3	1.5	2.5
Female	2,111	1.8	1.3	2.1
American Indian or Alaskan Native	944	0.8	0.6	2.2
Male	261	0.2	0.3	1.0
Female	683	0.6	0.3	1.2

See notes and footnotes following the last table.

General Notes

N/A - Not applicable.

n.a. - Not available.

r - Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars.

Footnotes

Table 1

1. Includes principal and interest paid on refunds. Represents overpayment refunds resulting from examination activity, earned income tax credit refunds, and \$35.51 billion in advance individual income tax refunds. See also Table 9, footnote 1.
2. Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.
3. Less than 0.05 percent.
4. Collections also include Presidential Election Campaign Fund contributions of \$60.7 million in Fiscal Year 2000 and \$58.1 million in Fiscal Year 2001.
5. Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 2

1. Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).
2. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.
3. Form 1040 is the "long form," Forms 1040A and 1040EZ are "short forms," and Form 1040PC is an IRS-approved computer software-generated compressed format. Form 1040NR is filed by nonresident aliens, Form 1040PR/SS is the self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see Supplemental documents in this table).
4. Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by partners.
5. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in Supplemental documents.

Excludes Forms 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.
6. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto

- Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
7. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990-T is included under corporation income tax in other tables.)
 8. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan). Excludes 699,313 employee plan returns processed by Department of Labor for Fiscal Year 2001.
 9. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
 10. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
- SOURCE: Headquarters, Research, Analysis, and Statistics N:ADC:R:R:P

Table 3

1. Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).
2. Form 1040 is the "long form," Forms 1040A and 1040EZ are "short forms," and Form 1040PC is an IRS-approved computer software-generated compressed format. Form 1040NR is filed by nonresident aliens, Form 1040PR/SS is the self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see Supplemental documents in this table).
3. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in column 14.
Excludes Forms 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.
4. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
5. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)
6. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan). Excludes 699,313

employee plan returns processed by Department of Labor.

7. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
8. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
9. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations and employee plans, includes returns of domestic and foreign organizations and of employee plans, with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business.

However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided." See also footnote 9, above.

SOURCE: Headquarters, Research, Analysis, and Statistics N:ADC:R:R:P

Table 4

1. Includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad, returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees, and returns filed by other U.S. citizens or residents abroad.
2. TeleFile allows the taxpayer to file using a touch-tone telephone.
3. Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Online returns can be filed through one of two processes. The first is where users go to a Web site and fill out the return on that Web site without ever having downloaded any software. The second is where users purchase a software package, either from a store or over the Internet, load it to their own machines, prepare their returns and transmit them to the IRS through an online filing company. Anyone with access to a personal computer capable of going online either through a phone line or direct Internet connection can use online filing. The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.
4. Practitioner accepted are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who, in most cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, service bureau, or electronic return originator/preparer/return collector.

NOTE: In general, classification by State is based on taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of

business). However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual “resided.”

SOURCE: Wage and Investment Division, Diversified Research W:E:DEF:RA:D

Table 5

1. Excludes most payments made directly to the Bureau of Public Debt.
2. The sum of advance earned income credit and earned income credit refunds as shown in Table 9.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 6

1. Classification by State is usually based on taxpayer’s address or in the case of businesses, the location of the principal office or place of business. However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. Tax collections shown for various States, therefore, do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State(s). Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s). See also footnotes 6 and 7, below.
2. Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes tax-exempt organization business income taxes totaling \$652.1 million, of which \$523.3 million were from the tax (Forms 990-T) on “unrelated business income.”

4. Collections of individual income tax (withheld and not withheld) include old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self Employment Insurance Contributions Act or SECA. See also Table 1, footnote 5. Also, collections of individual income tax include Presidential Election Campaign Fund contributions of \$58.1 million.
5. Includes estimated tax, shown separately in other tables. Also, includes estate and trust income tax collections of \$17.5 billion.
6. For individuals, estates, or trusts, includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations and partnerships, includes domestic and foreign businesses whose principal office was outside the United States; also includes domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
7. Includes tax payments made to banks under the Federal Tax Deposit (FTD) system that had not been classified by State as of the end of the fiscal year because they had not yet been applied to taxpayer accounts. Also includes credits allowable on income tax returns for certain gasoline, diesel fuel, and special motor fuel tax payments and for excess payments under the Federal Unemployment Tax Act or FUTA. In addition, includes that portion of the tax designated by individual income taxpayers for the Presidential Election Campaign Fund; such amounts are not really tax collections as such, inasmuch as they do not affect the individual’s tax liability. Transfer of amounts to this fund was made on a national basis only.

NOTE: Amounts include adjustments to prior years made in Fiscal Year 2001. Negative amounts result when such adjustments exceeded current-year receipts.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 7

1. Starting with Fiscal Year 1988 (for alcohol and tobacco taxes) and the second quarter of Fiscal Year 1991 (for taxes on firearms), totals exclude these

- excise taxes, now collected by the Bureau of Alcohol, Tobacco and Firearms and the Customs Service. Previously, these taxes were collected by the Internal Revenue Service.
2. Includes tax-exempt organization business income taxes.
 3. Includes income tax on estates and trusts; excludes employment taxes.
 4. Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.
 5. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 8

1. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law, including 84.1 million advance individual income tax refunds. Also includes excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
2. Includes refunds of tax on business income of tax-exempt organizations.
3. Counts for the small number of some of the "Other refunds or credits" for individual income tax and employment taxes (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
4. Includes "earned income credit" refunds (after advance payments and offsets), shown below in this table as an information item. Includes 309,024 refunds of estate and trust income taxes and 33.7 million refunds issued through direct deposit, not shown separately. However, counts of the small number of advance earned income credit refunds and of unclassified refund reversals under "Other refunds or credits" (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Other refunds or credits" (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
6. Includes credits and claims for gasoline and lubricating oil, except that excess credits and claims are included above in this table under "Other refunds or credits." See footnote 8.
7. For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.
8. Data by State exclude refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds and credits and claims for excess payments on gasoline and lubricating oil excise taxes. This reclassification can result in negative numbers.

However, these excise tax refunds are included in the total and are shown separately below under "Other refunds or credits."

9. The small number of excess payments under the Federal Old-Age, Survivors, and Disability and Hospitalization (OASDHI) Trust Funds for the Federal Insurance Contributions Act (FICA) was unavailable at time of publication and is, therefore, not reflected in the totals.
10. Includes refunds issued in September 2001, minus refund reversals received in September that were not classified before September 30, 2001 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year. While the amounts in Table 9 do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts were associated was unavailable at time of publication and is, therefore, not reflected in the refunds totals in this table.
11. Information item. Earned income tax credit refunds are included in total individual income tax refunds and in the data by State.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 9

1. Includes \$2.7 billion in interest, of which \$2.0 billion were paid to corporations and \$0.5 billion to individuals. Represents overpayment refunds, refunds resulting from examination activity, and other refunds required by law, including \$35.51 billion in advance individual income tax refunds (see footnote 2).
2. Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Includes earned income tax credit refunds (after advance payments and offsets) shown below in this table as an information item. Includes (a) refunds paid on estate and trust income tax returns totaling \$1.8 billion (including interest paid of \$31.3 million) and (b) direct deposit refunds of individual income tax totaling \$71.8 billion. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,136.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).
6. Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "Other refunds or credits." See footnote 9.
7. For individuals, estates, or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses.

8. Amounts include adjustments to prior years made in Fiscal Year 2001. Negative amounts result when such adjustments exceeded refunds made in the current year.
9. Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.
10. Includes refunds issued in September 2001, minus refund reversals received in September that were not classified before September 30, 2001 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
11. Information item. Earned income credit refunds are excluded from total individual income tax refunds and in the data by State.

NOTES: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 10

1. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Therefore, for some categories, there are either no returns or a smaller number of returns filed in Calendar Year 2000, compared to the number with examination activity in Fiscal Year 2001 (as indicated by data in other columns).
2. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms and tax-exempt/government entity organizations and employee plans.
3. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' proce-

dures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

4. Data reported under the heading "Tax auditor" for corporations, trusts, and 1120S returns reflect incorrect coding of these few returns for Fiscal Year 2001. This is also true for the data shown under the heading "Revenue agent Non-CEP" for employment revenue officer examiners. These data are included as coded in order to preserve the integrity of the overall totals.
5. Not computed.
6. Comprises all returns except returns shown as employment, employment revenue officer examiners, excise, and other taxable returns.
7. Form 1040A is one of the two IRS individual income tax return "short forms."
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
10. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Otherwise, they are included in "nontaxable returns." Total for corporations also excludes certain other types of corporations, which are also included in "other taxable returns" described in footnote 13, below.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales

- corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
14. Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by “flow through” entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 10, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners, as well as certain other returns.
 15. Includes most Form 1120S returns (S corporations that are nontaxable; see also footnotes 10 and 13).

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 11

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, footnote 14.
2. Included in the grand total, but not in the detail, are 202 returns with \$2,106,000 in unagreed additional tax that were examined by tax examiners.
3. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 7 returns with \$103,000 in unagreed additional tax that were examined by tax examiners.
5. Included in the grand total for tax auditors, but not in the detail, are 195 returns with \$2,003,000 in unagreed additional tax that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”
10. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in “other taxable returns” in this table. Total for corporations also excludes certain other types of corporations, which are included in “other taxable returns,” described in footnote 14, below.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Less than \$500.
13. Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.
14. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 12

1. Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.
2. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, footnote 14.

3. Included in the grand total, but not in the detail, are 239 returns with \$911,000 protected that were examined by tax examiners.
4. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Also included in non-CEP total, but not in the detail, are 4 returns with \$6,000 protected that were examined by tax examiners. Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax examiners for field operations and Compliance Centers perform examination on correspondence.
5. Included in the grand total for tax auditors, but not in the detail, are 235 returns with \$906,000 protected that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”
10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in “other taxable returns” in this table. Total for corporations also excludes certain other types of corporations, which are included in “other taxable returns.” See footnote 14.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Less than \$500.
13. Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.
14. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 13

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, footnote 14.
2. Included in the grand total, but not in the detail, are 360 returns with \$992,000 in recommended refunds that were examined by tax examiners.
3. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment and excise returns. Tax examiners for field operations and Compliance Centers perform examination on correspondence.
4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 17 returns with \$108,000 in recommended refunds that were examined by tax examiners.
5. Included in the grand total for tax auditors, but not in the detail, are 343 returns with \$814,000 in recommended refunds that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”

9. Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 14.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.
13. Less than \$500.
14. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 14

1. For the types of returns included, see the list in Table 15 and the footnotes to that table.
2. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate.
3. The number of tax-exempt organization returns processed excludes tax-exempt bond returns, which were included with tax-exempt organizations in *Data Books* prior to 2000. These returns are examined by another IRS unit (Tax Exempt Bonds) and are not subject to additional tax. In Calendar Year 2000, some 44,700 tax-exempt bond returns were processed.
4. The number of employee plan returns processed excludes welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS but

were included in *Data Books* prior to 2000. In Calendar Year 2000, some 106,290 welfare benefit plans and 260,505 fringe benefit plans were processed by the Department of Labor.

5. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 15

1. Tax-exempt organization returns (Forms 990 and the 990EZ "short" form), other than private foundations or farmers' cooperatives.
2. Includes private foundations (Form 990PF), split-interest trusts (Form 5227), and trust accumulations of certain charitable amounts (Form 1041A filed by a tax-exempt organization). Also includes corporation income tax returns (Form 1120) of revoked private foundations.
3. Form 990C is filed by farmers' cooperatives.
4. Form 1120POL is filed by certain political organizations. This form is considered to be a tax-exempt organization return because the IRS Tax Exempt and Government Entities area has examination responsibility for the form. However, Form 1120POL is included in Corporation filing data shown in Tables 2 and 3.
5. Since related tax returns are examined in connection with an examination of returns of tax-exempt organizations or employee plans, data for them are not included in Tables 10-13.
6. Includes employer's unemployment tax (Form 940), employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941), household employee tax (Form 942), agricultural employee tax (Form 943), other income tax withholding (Form 945) and foreign employee tax (Form 1042).
7. Form 990-T is the tax-exempt organization business income tax return.
8. Form 4720 reports the excise tax on exempt organizations and related individuals.
9. Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a

result of examination of tax-exempt organization or employee plan returns. See also footnote 5, above.

10. Form 11-C reports Wagering Occupational Tax/ Register, and Form 730 reports Wagering Excise Tax. Prior to Fiscal Year 2000, these returns were included with "Forms 1040 and 1120 adjusted."
11. Form 5500 is for employee benefit plans with 100 or more participants.
12. Form 5500C/R is for employee benefit plans with fewer than 100 participants.
13. Form 5500EZ is for one-participant pension benefit plans.
14. Form 5330 reports initial excise taxes related to employee plans.
15. Tax-exempt private activity bond issues (Form 8038), government-purpose tax-exempt bond issues (Form 8038G), small tax-exempt bond issues (Form 8038GC), arbitrage rebates (Form 8038T), and carryover election of unused private activity bond volume cap (Form 8328).

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO; Employee Plans T:EP; Tax Exempt Bonds T:GE:TEB

Table 16

1. Includes payments from subsequent bills (notices) and payments on installment agreements.
2. Includes yield from taxpayer delinquent accounts (TDA's), deferred accounts, and non-Master File accounts (which include, for example, innocent spouse and transferee assessments).
3. Includes actions other than delinquent return investigations, such as investigations comprising (a) requests for research or assistance in an IRS examination in another jurisdiction, e.g., to contact a taxpayer or to search for taxpayer assets in that other jurisdiction; (b) specific action requests, e.g., for levy service or in final demands; (c) seizure consideration or actual seizures and summons service; and (d) determinations on whether property can be discharged from a notice of Federal tax lien or whether such a lien can be subordinated to creditors with lower priorities. Also, in the case of taxpayers who are individuals, includes investigations comprising (e) interviews with a spouse or others to determine the collectability of tax, and, in the case of taxpayers that

are businesses, includes (f) interviews with officers to determine the collectability of tax or interviews with officers in another jurisdiction regarding trust fund recovery penalties or any other officer interviews.

SOURCE: Small Business/Self-Employed, Collection and Compliance Services S:C:CP:CW:CMIS

Table 17

1. A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1997, 1998, and 1999 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.
2. Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel Jurisdiction for trial preparation.
3. Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.
4. Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2000 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel jurisdiction during the fiscal year.
5. CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."

SOURCE: National Chief Appeals C:AP

Table 18

1. IRS Criminal Investigation's primary resource commitment is to develop and investigate Legal Source tax investigations. Legal Source tax investigations involve legal industries and legal occupations and more specifically, legally earned income, in which the primary motive or purpose is the violation of tax statutes: Title 26 (tax violations) and Title 18 (tax-related) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as the Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/non-filers who challenge

- the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.
2. IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money laundering and currency violations: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed “underground economy,” are a threat to the voluntary tax compliance system.
 3. Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS’s primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed “underground economy.”
 4. Because a financial investigation involves volumes of documents and financial data, a criminal investigation may take several years to complete. For example, a criminal investigation may be initiated in 1 year, recommended for prosecution in another year, and result in a conviction or acquittal in yet another year. Therefore, the data shown in cases initiated do not represent the same universe of cases shown in other actions within a given fiscal year.
 5. Both “information” and “indictments” are accusations. The word “information” means an accusation made by law enforcement without the intervention of a grand

jury, whereas an “indictment” is an accusation made by a prosecutor and issued by a grand jury.

6. Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division CI:CE

Table 19

1. Employee plan requests for rulings include opinion letters issued to Identical Adopters of Mass Submitters.
2. Employee plan general correspondence also includes telephone inquiries.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 20

1. Total is the sum of columns 4-9, which include associated section 401(k) arrangements and participants.
2. Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached, e.g., profit-sharing or stock bonus plans, and thus are also included in columns 4-9.
3. Totals may be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans T:EP

Table 21

1. Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and other.
2. Includes private foundations.
3. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 22

1. Not all Section 501(c)(3) organizations are included because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.
2. Includes private foundations.
3. Granting of tax-exempt status under Internal Revenue Code section 501(c)(20) ceased, starting with tax years beginning after June 20, 1992. (These organizations continued to be included on the IRS Exempt Organization Business Master File through Fiscal Year 1998.)
4. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(26) was effective with tax years beginning after December 31, 1996.
5. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(27) was effective with tax years beginning after August 21, 1996.
6. Granting of tax-exempt status under Internal Revenue Code Section 501(n) was effective with tax years beginning after August 21, 1996.
7. Granting of tax-exempt status under Internal Revenue Code Section 529 was effective with tax years ending after August 20, 1996.
8. These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 23

1. Down slightly from last year due to the electronic availability of forms and procedural changes for return preparation assistance.
2. Outreach taxpayers assisted include taxpayers assisted through education programs, such as seminars, conferences, speeches, booths at conventions, i.e., events where groups of people attend.
3. This number was determined by using data collected from "understanding taxes" survey materials received from participating institutions.

SOURCE: Wage and Investment, Strategy and Finance, Planning and Analysis W:S:PA

Table 24

1. Relief provided by other IRS offices.
2. Less than 0.05 percent.
3. Tax-account-related inquiries on behalf of constituents. This is an information item only. The 16,385 inquiries are included in the breakouts by type of assistance and by issues for the 248,011 total inquiries.
4. Examples of certain penalties include penalties for late filing, failure to provide correct information, failure to provide identification number, failure to file information returns, and for inaccuracy.
5. This category excludes entity changes for multiple/scrambled Social Security Numbers, Sub-chapter S corporations, or business master file Taxpayer Identification Number merges. It includes items such as changes in address, filing requirements, and filing periods.

SOURCE: Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

Table 25

1. Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statement); and W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns; see also footnote 3.
2. Returns filed on magnetic tape and electronic and diskette filings.
3. IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax or tax withholding credit adjustments.
4. Under the nonfiler "substitute for return" program, IRS uses information from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: Small Business/Self Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems S:C:CP:CW:CMIS.

Table 26

1. Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.
2. Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.
3. Represents penalties associated with Forms 1120 (corporation income tax return series); 990C (farmers' cooperatives); and 990T (tax-exempt organization business income tax).
4. Represents penalties associated with Forms 940 series (employer's unemployment tax); 941 series (employer's employment tax); 942 series (household employment tax); 943 series (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).
5. Represents penalties associated with Forms 11C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990PF (private foundation); 1041A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).
6. Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).
7. Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).
8. Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive

tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2001 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2001 totaled \$3.2 billion on individual returns and \$6.0 billion on business returns.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 27

1. Cases pending October 1, 2000, show an increase from what was reported in the FY 2000 *Data Book*. This increase is due to a decrease in the workload grouped as cases closed last year and other adjustments. Cases closed include closed cases and workload transferred internally to other organizations within Chief Counsel. When the regional structure was abolished at the end of FY 2000, the remaining workload was transferred to two new organizations, Small Business/Self-Employed and Large and Mid-Size Business, as beginning inventory. This transfer of cases reduced the cases closed and increased the cases pending as of October 1, 2000.
2. A negative number for receipts reflects the internal transfer of cases between Chief Counsel organizations.
3. Includes cases for which a type of work is no longer done by the office shown and which were opened when that type of work was authorized for the office but closed after it was transferred to another office. Also includes cases that were not part of the work ordinarily performed by the particular office.
4. Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel (Finance and Management).

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 28

1. Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.
2. "Tax protected" comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U. S. Treasury in response to taxpayer efforts to recoup all or part of previously assessed and paid tax.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 29

1. Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.
2. For Fiscal Year 2001, includes \$128,985,000 for travel; \$383,027,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; furniture and fixtures; and \$2,206,110,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.
3. The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned income Credit Program.
4. Prior to Fiscal Year 1999, Operational Information Systems activity.
5. Year 2000 (Y2K) Compliance was broken out as a separate budget activity only in Fiscal Years 1999 and 2000.
6. Prior to Fiscal Year 1999, Developmental Information Systems activity.

NOTE: Data for both years 2000 and 2001 are actual, as shown in the *IRS FY 2002 and 2003 Congressional Justification*.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 30

1. Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of reimbursements received from other Federal agencies for services performed. While operating costs for earlier years may, in some cases, include reimbursement, the amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting \$100 (column 3).
2. Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco taxes and, starting with the second quarter of Fiscal Year 1991, exclude taxes on firearms, when responsibility for all these taxes was transferred to the Bureau of Alcohol, Tobacco and Firearms. Also, starting with Fiscal Year 1993, gross collections exclude foreign treaty money and arbitrage rebates.
3. Starting with Fiscal Year 1980, population and tax *per capita* were based on adjusted data on resident population plus armed forces overseas as of October 1 of each year, published by the U.S. Department of Commerce, Bureau of the Census.
4. For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program; for Fiscal Year 1974, includes average positions for the Federal Energy Program. Starting with Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, for the years starting with Fiscal Year 1983, data are revised to reflect methodology in 1984 for computing average positions realized in conformance with U.S. Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
5. Represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies.
6. Data for Fiscal Year 1976 exclude transitional period, July-September 1976, covering changeover to revised fiscal year definition (October-September).

NOTE: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 31

1. Represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies.
2. For comparable data for FY 2000, see *FY 2000 IRS Data Book*, Publication 55B, Internal Revenue Service, 2001, page 33.
3. FY 2001 is the first year for which data are presented by the budget activities shown. The budget activity classifications shown differ from previous years because of the reorganization of IRS, which became effective at the beginning of the fiscal year.
4. Customer Service Representatives differs from the Customer Service classification in previous years because of the IRS reorganization. Therefore num-

bers do not equate to Customer Service in the *FY 2000 Data Book*.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 32

1. Includes permanent full-time, part-time, and seasonal employees, as of October 1, 2001.
2. Data from U.S. Department of Commerce, Bureau of the Census.
3. Executive Branch employees as of June 2001, as reported by U.S. Office of Personnel Management.

SOURCE: National Headquarters, Equal Employment Opportunity and Diversity Office NHQ:EEO

Internal Revenue Service Data Book 2001

Principal Officers of the Internal Revenue Service

as of September 30, 2001

COMMISSIONER	ASSISTANT DEPUTY COMMISSIONER	WAGE AND INVESTMENT DIVISION	TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION
CHARLES O. ROSSOTTI	DAVID A. MADER	Commissioner, Wage and Investment	Commissioner, Tax Exempt and Government Entities
Deputy Commissioner <i>Bob Wenzel</i>	Director, Tax Administration Coordination	<i>John M. Dalrymple</i>	<i>Evelyn Petschek</i>
Assistant Deputy Commissioner <i>David A. Mader</i>	<i>Judith B. Tomaso</i>	Deputy Commissioner, Wage and Investment	Deputy Commissioner, Tax Exempt and Government Entities
Chief, Equal Employment Opportunity and Diversity <i>Denise Fayne (Acting)</i>	Director, Strategic Human Resources <i>Ronald Sanders</i>	<i>John C. Duder</i>	<i>Darlene R. Berthod</i>
Chief Financial Officer <i>W. Todd Grams</i>	Director, Research, Analysis, and Statistics <i>Mark J. Mazur</i>	Director, Communications, Assistance, Research, and Education <i>Tyrone B. Ayers</i>	Director, Employee Plans <i>Carol D. Gold</i> Director, Exempt Organizations <i>Stephen T. Miller</i>
Senior Counselor to the Commissioner <i>Michael Shaheen</i>	Director, Complaint Processing and Analysis Group <i>Stephen Whitlock</i>	Director, Customer Account Services <i>Ron Watson</i>	Director, Government Entities <i>Edward J. Weiler</i>
National Taxpayer Advocate <i>Nina E. Olson</i>	CHIEF FINANCIAL OFFICER	Director, Compliance <i>Linda Stiff</i>	Director, Equal Employment Opportunity and Diversity <i>Donna Bruce</i>
Commissioner, Wage and Investment <i>John M. Dalrymple</i>	W. TODD GRAMS	Director, Strategy and Finance <i>Mary Davis</i>	Director, Customer Account Services <i>John Ricketts</i>
Commissioner, Tax-Exempt and Government Entities <i>Evelyn Petschek</i>	Deputy Chief Financial Officer, Finance <i>Vacant</i>	Director, Equal Employment Opportunity and Diversity <i>Dee Dee Cobb-Byrd</i>	
Commissioner, Small Business and Self-Employed <i>Joseph Kehoe</i>	Deputy Chief Financial Officer, Strategic Planning and Budgeting <i>Thad Juszczak (Acting)</i>	Director, Business Systems Planning <i>Gina Garza</i>	
Commissioner, Large and Mid-Size Business <i>Larry Langdon</i>		Director, Human Resources <i>Carol Barnett</i>	
National Chief, Appeals <i>Daniel L. Black</i>	NATIONAL TAXPAYER ADVOCATE	Director, Electronic Tax Administration <i>Terence Lutes</i>	
Chief, Criminal Investigation <i>Mark E. Matthews</i>	NINA E. OLSON	Director, Communications <i>Maureen C. Allen</i>	
Deputy Commissioner for Modernization and Chief Information Officer <i>John Reece</i>	Deputy National Taxpayer Advocate <i>Henry O. Lamar, Jr.</i>		
Chief, Communications and Liaison <i>David R. Williams</i>	Director, Equal Employment Opportunity and Diversity <i>Paula Jones</i>		
Chief, Agency-Wide Shared Services <i>Bill Boswell</i>			

SMALL BUSINESS/SELF-EMPLOYED DIVISION	LARGE AND MID-SIZE BUSINESS DIVISION	APPEALS DIVISION	CRIMINAL INVESTIGATION DIVISION
Commissioner, Small Business/ Self-Employed <i>Joseph Kehoe</i>	Commissioner, Large and Mid- Size Business <i>Larry Langdon</i>	National Chief, Appeals <i>Daniel L. Black</i>	Chief, Criminal Investigation <i>Mark E. Matthews</i>
Deputy Commissioner, Small Business/Self-Employed <i>Dale Hart</i>	Deputy Commissioner, Large and Mid-Size Business <i>Deborah Nolan</i>	Deputy National Chief, Appeals <i>Linda Garrard</i>	Deputy Chief, Criminal Investigation <i>Dennis E. Crawford</i>
Director, Taxpayer Education and Communication <i>Jerry Songy</i>	Director, International <i>Carol Dunahoo</i>	Director, Appeals Large and Mid- Size Business <i>Earl Blanche</i>	Criminal Investigation Modernization Executive <i>Glenda M. Pappillion</i>
Director, Customer Service Account Services <i>John A. Ressler</i>	Director, Equal Employment Opportunity and Diversity <i>Joanne Johnson-Shaw</i>	Director, General Appeals <i>Charles E. Dietz</i>	Director, Strategy <i>Tyrone B. Barney</i>
Director, Compliance <i>Glenn E. Henderson</i>	Director, Financial Services and Healthcare <i>David Robison</i>	Deputy Director, General Appeals <i>Christian G. Beck</i>	Deputy Director, Strategy <i>Pota E. Coston</i>
Director, Management and Finance <i>Richard J. Morgante</i>	Director, Retailers, Food, and Pharmaceuticals <i>Bob Brazzil</i>	Director, Appeals Equal Employ- ment Opportunity and Diversity <i>Karen M. Whyte</i>	Director, Operations Policy and Support <i>Johnny C. Rose</i>
Director of Communications <i>Heather Rosenker</i>	Director, Natural Resources <i>Bobby Scott</i>	Director, Refund Crimes <i>Gary D. Bell</i>	
Director, Equal Employment Opportunity and Diversity <i>JoAnn Innis</i>	Director, Communications Technology and Media <i>Tom Wilson</i>	Director, Equal Employment Opportunity and Diversity <i>Michele Hamilton</i>	
Director, Human Resources <i>David Krieg</i>	Director, Heavy Manufacturing, Construction, and Transportation <i>Tom Smith</i>		
Director, Strategy, Research, and Performance Management <i>Brady Bennett</i>	Director, Field Specialists <i>Keith Jones</i>		
Director, Business Systems Planning <i>Tommy DeWeese</i>	Director, Pre-Filing and Technical Advice <i>Gerry Reese</i>		
	Deputy Director, Strategy Research and Program Planning <i>Vacant</i>		
	Director, Management and Finance <i>Jim O'Malley</i>		
	Director, Quality Assurance and Performance Management <i>Arlene Kay</i>		
	Director, Business Systems Planning <i>Julie Rushin</i>		
	Director, Communications and Liaison <i>Susan Linden</i>		

DEPUTY COMMISSIONER FOR MODERNIZATION AND CHIEF INFORMATION OFFICER

JOHN REECE

Director, Financial Policy, Planning and Programs
Kathleen Turco

Director, Human Resources Policy and Programs
Helen Bolton

Director, Office of Security
Len Baptiste

Director, Strategic Planning and Client Services
Robert C. Turner

Chief, Information Technology Services
Toni L. Zimmerman (Acting)

Director, Product Assurance
Renee Shaw

Director, Systems Development
Martin Baer

Director, Remote Shared Services
Brent Hill

Director, Corporate Computing
Richard Trainor

Director, Enterprise Systems and Asset Management
Steve Sax (Acting)

Director, Telecommunications
Jeff Cooper

Director, Desktop Management
Dave Gaugler

Deputy Associate Commissioner, Program Management
Jim Williams

Deputy Associate Commissioner, Systems Integration
Bob Albicker

Director, Architectural and Engineering Integration
Cecil T. Hua

Director, Architectural Management
Tom Lucas (Acting)

Director, Tax Administration Modernization
Richard Skorny

Director, Customer Account Data Engine
Barbara Jenkins

Director, Infrastructure
Lauretta Brown

Director, Internal Management
Lisa Feily

Director, Program Management
John Yost

Director, Quality Assurance
Vacant

COMMUNICATIONS AND LIAISON DIVISION

Chief, Communications and Liaison
David R. Williams

Deputy Chief, Communications and Liaison
Delena Bratton

Director, Communications
Frank Keith

Director, Legislative Affairs
Floyd Williams

Director, National Public Liaison
Susanne M. Sottile

Privacy Advocate
Peggy Irving

Director, Equal Employment Opportunity and Diversity
Marthea Ruffin

AGENCY-WIDE SHARED SERVICES DIVISION

Chief, Agency-Wide Shared Services
Bill Boswell

Deputy Chief, Agency-Wide Shared Services
Greg Rothwell

Director, Equal Employment Opportunity and Diversity (Agency-Wide Shared Services)
Eddie Coleman

Director, Personnel Services
Rich Cronin

Director, Equal Employment Opportunity and Diversity Field Services
Thelma Harris

Director, Real Estate and Facilities Management
Ronald R. Stephen (Acting)

Director, Procurement
David A. Grant

Director, Customer Support
Janis Landis

Principal Officers of the IRS Office of Chief Counsel

as of October 1, 2001

CHIEF COUNSEL

RICHARD SKILLMAN (ACTING)

Deputy Chief Counsel (Operations)

Judith Dunn

Deputy Chief Counsel (Technical)

Richard W. Skillman

Special Counsel (Modernization and Strategic Planning)

Patrick Dowling

Special Counsel (National Taxpayer Advocate Program)

Carol Campbell (Acting)

Division Counsel/Associate Chief Counsel (Criminal Law)

Nancy J. Jardini

Division Counsel/Associate Chief Counsel (Large and Mid-Size Business)

Linda Burke

Division Counsel/Associate Chief Counsel (Small Business/Self-Employed)

Kevin Brown

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)

Sarah Hall Ingram

Division Counsel/Associate Chief Counsel (Wage and Investment)

Kirsten Wielobob

Associate Chief Counsel (Corporate)

Jasper Cummings

Associate Chief Counsel (Finance and Management)

Richard J. Mihelcic

Associate Chief Counsel (Financial Institutions and Products)

Lon B. Smith (Acting)

Associate Chief Counsel (General Legal Services)

Mark S. Kaizen

Associate Chief Counsel (Income Tax and Accounting)

Heather C. Maloy

Associate Chief Counsel (International)

John Staples

Associate Chief Counsel (Passthroughs and Special Industries)

Paul F. Kugler

Associate Chief Counsel (Procedure and Administration)

Deborah A. Butler

Commissioners of Internal Revenue

**OFFICE OF COMMISSIONER OF
INTERNAL REVENUE
CREATED BY ACT OF CON-
GRESS, JULY 1, 1862.**

George S. Boutwell <i>Massachusetts</i> July 17, 1862 to March 4, 1863	Walter Evans <i>Kentucky</i> May 21, 1883 to March 19, 1885	William M. Williams <i>Alabama</i> April 1, 1920 to April 11, 1921	T. Coleman Andrews <i>Virginia</i> Feb. 4, 1953 to Oct. 31, 1955
Joseph J. Lewis (Acting) <i>Pennsylvania</i> March 5 to March 17, 1863	Joseph S. Miller <i>West Virginia</i> March 20, 1885 to March 20, 1889	Millard F. West (Acting) <i>Kentucky</i> April 12 to May 26, 1921	O. Gordon Delk (Acting) <i>Virginia</i> Nov. 1 to Dec. 4, 1955
Joseph J. Lewis <i>Pennsylvania</i> March 18, 1863 to June 30, 1865	John W. Mason <i>West Virginia</i> March 21, 1889 to April 18, 1893	David H. Blair <i>North Carolina</i> May 27, 1921 to May 31, 1929	Russell C. Harrington <i>Rhode Island</i> Dec. 5, 1955 to Sept. 30, 1958
William Orton <i>New York</i> July 1, 1865 to Oct. 31, 1865	Joseph S. Miller <i>West Virginia</i> April 19, 1893 to Nov. 26, 1896	Robert H. Lucas <i>Kentucky</i> June 1, 1929 to Aug. 15, 1930	O. Gordon Delk (Acting) <i>Virginia</i> Oct. 1 to Nov. 4, 1958
Edward A. Rollins <i>New Hampshire</i> Nov. 1, 1865 to March 10, 1869	W. St. John Forman <i>Illinois</i> Nov. 27, 1896 to Dec. 31, 1897	H. F. Mires (Acting) <i>Washington</i> Aug. 16 to Aug. 19, 1930	Dana Latham <i>California</i> Nov. 5, 1958 to Jan. 20, 1961
Columbus Delano <i>Ohio</i> March 11, 1869 to Oct. 31, 1870	Nathan B. Scott <i>West Virginia</i> Jan. 1, 1898 to Feb. 28, 1899	David Burnet <i>Ohio</i> Aug. 20, 1930 to May 15, 1933	Charles I. Fox (Acting) <i>Utah</i> Jan. 21 to Feb. 6, 1961
John W. Douglass (Acting) <i>Pennsylvania</i> Nov. 1, 1870 to Jan. 2, 1871	George W. Wilson <i>Ohio</i> March 1, 1899 to Nov. 27, 1900	Pressly R. Baldridge (Acting) <i>Iowa</i> May 16 to June 5, 1933	Mortimer M. Caplin <i>Virginia</i> Feb. 7, 1961 to July 10, 1964
Alfred Pleasonton <i>New York</i> Jan. 3, 1871 to Aug. 8, 1871	Robert Williams, Jr., (Acting) <i>Ohio</i> Nov. 28 to Dec. 19, 1900	Guy T. Helvering <i>Kansas</i> June 6, 1933 to Oct. 8, 1943	Bertrand M. Harding (Acting) <i>Texas</i> July 11, 1964 to Jan. 24, 1965
John W. Douglass <i>Pennsylvania</i> Aug. 9, 1871 to May 14, 1875	John W. Yerkes <i>Kentucky</i> Dec. 20, 1900 to April 30, 1907	Robert E. Hannegan <i>Missouri</i> Oct. 9, 1943 to Jan. 22, 1944	Sheldon S. Cohen <i>Maryland</i> Jan. 25, 1965 to Jan. 20, 1969
Daniel D. Pratt <i>Indiana</i> May 15, 1875 to Aug. 1, 1876	Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to June 4, 1907	Harold N. Graves (Acting) <i>Illinois</i> Jan. 23 to Feb. 29, 1944	William H. Smith (Acting) <i>Virginia</i> Jan. 21 to March 31, 1969
Green B. Raum <i>Illinois</i> Aug. 2, 1876 to April 30, 1883	John G. Capers <i>South Carolina</i> June 5, 1907 to Aug. 31, 1909	Joseph D. Nunan, Jr. <i>New York</i> March 1, 1944 to June 30, 1947	Randolph W. Thrower <i>Georgia</i> April 1, 1969 to June 22, 1971
Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to May 10, 1883	Royal E. Cabell <i>Virginia</i> Sept. 1, 1909 to April 27, 1913	George J. Schoeneman <i>Rhode Island</i> July 1, 1947 to July 31, 1951	Harold T. Swartz (Acting) <i>Indiana</i> June 23 to Aug. 5, 1971
John J. Knox (Acting) <i>Minnesota</i> May 11 to May 20, 1883	William H. Osborn <i>North Carolina</i> April 28, 1913 to Sept. 25, 1917	John B. Dunlap <i>Texas</i> Aug. 1, 1951 to Nov. 18, 1952	Johnnie M. Walters <i>South Carolina</i> Aug. 6, 1971 to April 30, 1973
	Daniel C. Roper <i>South Carolina</i> Sept. 26, 1917 to March 31, 1920	John S. Graham (Acting) <i>North Carolina</i> Nov. 19, 1952 to Jan. 19, 1953	Raymond F. Harless (Acting) <i>California</i> May 1 to May 25, 1973
		Justin F. Winkle (Acting) <i>New York</i> Jan. 20 to Feb. 3, 1953	Donald C. Alexander <i>Ohio</i> May 25, 1973 to Feb. 26, 1977

Chief Counsels for the Internal Revenue Service

William E. Williams (Acting)
Illinois

Feb. 27 to May 4, 1977

Jerome Kurtz

Pennsylvania

May 5, 1977 to Oct. 31, 1980

William E. Williams (Acting)

Illinois

Nov. 1, 1980 to March 13, 1981

Roscoe L. Egger, Jr.

Indiana

March 14, 1981 to April 30, 1986

James I. Owens (Acting)

Alabama

May 1 to Aug. 3, 1986

Lawrence B. Gibbs

Texas

Aug. 4, 1986 to March 4, 1989

Michael J. Murphy (Acting)

Wisconsin

March 5 to July 4, 1989

Fred Goldberg, Jr.

Missouri

July 5, 1989 to Feb. 2, 1992

Shirley D. Peterson

Colorado

Feb. 3, 1992 to Jan. 20, 1993

Michael P. Dolan (Acting)

Iowa

Jan. 21 to May 26, 1993

Margaret Milner Richardson

Texas

May 27, 1993 to May 31, 1997

Michael P. Dolan (Acting)

Iowa

June 1 to Nov. 12, 1997

Charles O. Rossotti

New York

Nov. 13, 1997 to present

Walter H. Smith, 1866

William McMichael, 1871

Charles Chesley, 1871

Thomas J. Smith, 1888

Alphonso Hart, 1890

Robert T. Hough, 1893

George M. Thomas, 1897

Albert W. Wishard, 1901

A.B. Hayes, 1903

Fletcher Maddox, 1908

Ellis C. Johnson, 1913

A.A. Ballantine, 1918

D.M. Kelleher, 1919

Robert N. Miller, 1919

Wayne Johnson, 1920

Carl A. Mapes, 1920

Nelson T. Hartson, 1923

Alexander W. Gregg, 1925

Clarence M. Charest, 1927

E. Barrett Prettyman, 1933

Robert H. Jackson, 1934

Morrison Shaforth, 1936

John P. Wenchel, 1937

Charles Oliphant, 1947

Charles W. Davis, 1952

Daniel A. Taylor, 1953

John Potts Barnes, 1955

Nelson P. Rose, 1957

Arch M. Cantrall, 1958

Hart H. Spiegel, 1959

Crane C. Hauser, 1961

Sheldon S. Cohen, 1964

Mitchell Rogovin, 1965

Lester R. Uretz, 1966

K. Martin Worthy, 1969

Lee H. Henkel, Jr., 1972

Meade Whitaker, 1973

Stuart E. Seigel, 1977

N. Jerold Cohen, 1979

Kenneth W. Gideon, 1981

Fred Goldberg, Jr., 1984

William F. Nelson, 1986

Abraham N. M. Shashy, Jr., 1990

Stuart L. Brown, 1994

*The following were Acting
Chief Counsel during periods
when there was no Chief
Counsel holding the office:*

John W. Burrus, *March 2 to*

Nov. 30, 1936

Mason B. Leming, *Dec. 6, 1951*

to May 15, 1952

Kenneth W. Gemmill, *June 11*

to Nov. 8, 1953

Rudy P. Hertzog, *Dec. 1, 1954*

to May 8, 1955, and Jan. 20 to

Aug. 16, 1961, and Sept. 1,

1963 to Jan. 5, 1964

Herman T. Reiling, *Jan. 19 to*

March 13, 1957, and Aug. 31

to Sept. 20, 1959

Richard M. Hahn, *Jan. 20 to*

June 25, 1969

Lee H. Henkel, Jr., *Jan. 16 to*

June 11, 1972

Lawrence B. Gibbs, *April 17 to*

Oct. 19, 1973

Charles L. Saunders, Jr., *Jan. 20*

to April 15, 1977

Leon G. Wigrizer, *April 16 to*

June 23, 1977

Lester Stein, *June 1 to Nov. 16,*

1979

Jerome D. Sebastian, *Jan. 21 to*

Feb. 2, 1981, and March 30 to

Aug. 14, 1981

Emory L. Langdon, *Feb. 3 to*

March 29, 1981

Joel Gerber, *May 28, 1983 to*

March 17, 1984

V. Jean Owens, *March 14 to*

July 27, 1986

Peter K. Scott, *Nov. 1, 1988 to*

Feb. 6, 1990

David L. Jordan, *Jan. 20, 1993*

to Oct. 4, 1994

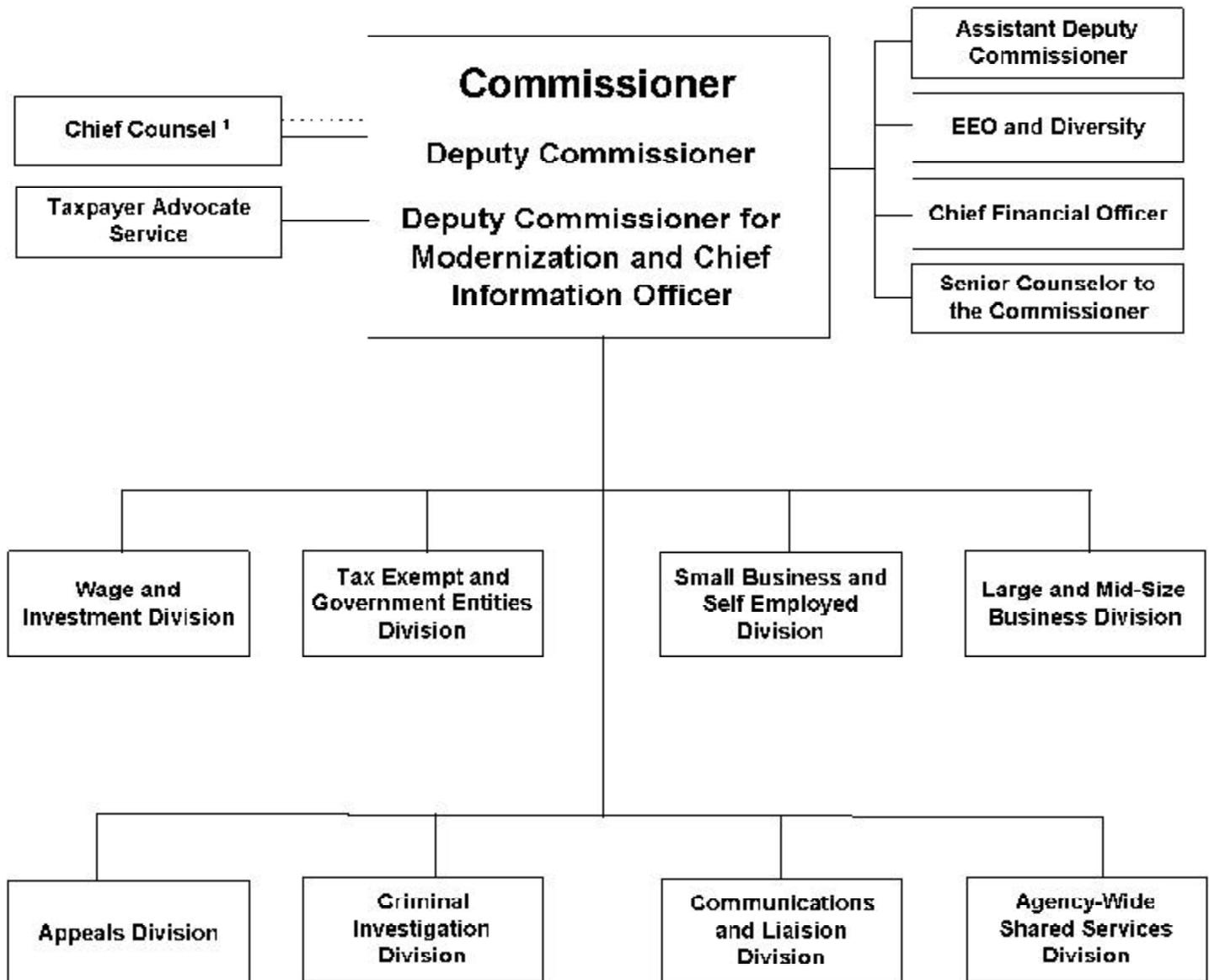
Richard Skillman, *Jan. 20, 2001*

to Sept. 30, 2001

NOTE: *From 1866 to 1926, the chief legal officer for the Bureau of Internal Revenue was known as the Solicitor. For the next 8 years, 1926 to 1934, the chief legal officer had the title of General Counsel. Since 1934, the chief legal officer has operated under the title of Chief Counsel, now for the Internal Revenue Service.*

Internal Revenue Service Organization

as of September 30, 2001



¹ Chief Counsel reports to both the Commissioner and the General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 55B (3-2002)
Catalog Number 215671

